

A.S. 17

Report on the State as well as
of the State

Combination



1218, 934 (1723) r
1786
664.45

A.S. 17

REPORT

ON THE

REWAR SETTLEMENT

OF THE

COIMBATORE DISTRICT

J. SULLIVAN,

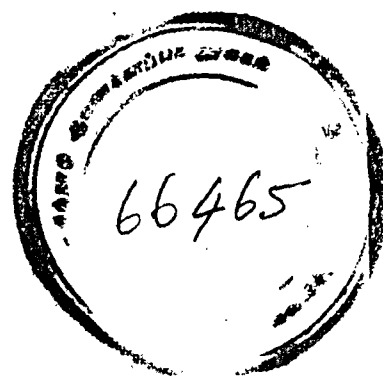
NOTE.—PRINTED FOR CONV

PRINTED AT THE COLLECTOR

1886

V2118, 934 (X723) Y

M86



REPORT.

1. AFTER the clear explanations given both in his printed reports, and in his evidence before the House of Commons, of the Ryotwar System by Sir Thomas Munro we might have expected that whatever difference of opinion should still exist as to its merits, there could be no misconception as to the nature of the System. That serious mistakes on the subject however do exist, is evident by the following quotation from a late periodical work of authority and of wide circulation, where the system is thus described.

2. "This new system has received the name of the Ryotwar Settlement. It proceeds on the assumption that the Government is possessed of the entire property of the soil, and may dispose of it at pleasure, no middlemen are interposed between the sovereign and the cultivators, the Ryot being brought into immediate contact with the Collectors appointed by Government to receive their rents. Thus far the Ryotwar Settlement has some analogy to the plan we previously recommended, but it is notwithstanding essentially and completely different from it, it is impossible however for us to enter fully into the details of this system."

3. "They are in the last degree complicated, which is of itself a strong presumption of their inexpediency. But the radical vice of the system is that the lands are not let at a moderate rent to the Ryots for a certain number of years, on the contrary there is a constant tampering and interference with their concerns; at the end of each year every Ryot shall be at liberty to throw up his land or to occupy more, according to his circumstances, when owing to bad crops or other unforeseen accidents, a Ryot becomes unable to pay up his assessment (which is fixed at a third of the gross produce) it is declared that the village to which he belongs shall be liable for him, to the extent of 10 per cent additional on the rent of the remaining Ryots, but no more," "and to crown the whole, the Tahsildars or Native officers employed in collecting the land-rents or Revenue have been invested with powers to act as officers of Police, to impose fines and even to inflict corporal punishment at their discretion."

4. "It is really astonishing how acute, and able men could have dreamed of establishing a system which in an extensive country one must see would be destructive of the industry of the Tenants and would lead to the grossest abuses, were an attempt made to introduce it into the management of a single estate Great Britain. But instead of animadverting ourselves on this plan we shall subjoin the remarks made upon it by Mr. Tucker, a Gentleman who resided long in India, who now occupies a place in the Direction, and whose work on the Company's finances, is written with laudable candour and fairness.

5. "My wish, says Mr. Tucker, is not to exaggerate, but when I find a system requiring a multiplicity of instruments, Surveyors, and Inspectors, Assessors ordinary and Extraordinary, Potails, Curnums, Tahsildars, and Cutcher Servants and when I read the description given of these officers, by the most able advocates of the system, their periodical visitations are pictured to my imagination as the passage of a flight of locusts devouring in their course the fruits of the earth. For such complicated details the most select agency would be required, whereas the agency which we can command is represented to be of the most questionable character. We do not merely require experience and honesty to execute one great undertaking, the work is ever beginning and never ending, and calls for a stream of intelligence and integrity, and can it be doubted that the people are plundered and oppressed by these multiform agents? The Principle of the Settlement is to take one third of the gross produce on account of the Government, and in order to render the assessment moderate, Sir Thomas Munro proposed to grant a considerable deduction from the survey rates, but if it be moderate, how does it happen that the people continue in the same uniform condition of labouring peasant? Why do not the same charges take place here as in other communities, one man is industrious economical prudent or fortunate, another is idle, wasteful, unprovident or unlucky. In the ordinary course of things one should rise, and the other fall; the former should by degrees absorb the possessions of the latter, should become rich while his neighbour remains poor — gradations in society should take place and in the course of time we might naturally expect to see the Land lord, the yeoman and the labourer, and what prevents this natural progression? I should say the Officers of Government. The fruits of industry are nipped in the bud. If one man produce more than his fellows, there is a public servant at hand always ready to snatch the superfluity, and wherefore then should the Husband-man toil that a stranger may reap the produce? There are two other circumstances which tend to perpetuate this uniform condition. The Ryots have no fixed possession, they are liable to be moved from field to field, this they sometimes do of their own accord, for the purpose of obtaining land supposed to be more lightly assessed, at other times the land is assigned by lot, with a view to a more equal and impartial distribution of the good and the bad amongst the different cultivators. But these evolutions tend to destroy all local attachments, and are evidently calculated to take away one great incentive to exertion.

6. "The other levelling principle is to be found in the rule, which requires that the Ryot shall make good the deficiencies of his neighbour to the extent of 10 per cent, that is to the extent perhaps of his whole surplus earnings. Of what avail is it, that the Husbandman be diligent and skilful, if he is to be mulcted

for his neighbour's negligence or misfortune; A must pay the debt of B. If a village be prosperous it matters little, for the next village may have been exposed to some calamity, and from the abundance of the one we exact wherewithal to supply the deficiency of the other. Is it possible to fancy a system better calculated to baffle the efforts of the Individual to repress industry, to extinguish hope and to reduce all to one common state of universal pauperism."

7. "Before an attempt is made to point out the gross misapprehensions which pervade these passages a few preliminary observations may be useful. "The Madras Code Regulation XXV of 1802. "Preamble to Regulation XXV of 1802, which ushered in the Zemindary system to the Territories of Fort St. George runs thus. — "Whereas it is known to the Zemindars Mirassidars, Ryots and Cultivators of Land in the territories subject to the Government of Fort St. George that from the earliest until the present period of time, the public Assessment of the Land Revenue has never been fixed, but that according to the practice of Asiatic Governments the assessment of the Land Revenue has fluctuated without any fixed principles for the determination of the amount, and without any security to the Zemindars or other persons, for the continuance of a moderate Land Tax, that on the contrary frequent enquiries have been instituted, by the ruling power, whether Hindoo or Mahomedan for the purpose of Augmenting the Assessment of the Land Revenue, while it has been customary to regulate such augmentations by the enquiries, and opinions, of the local officers appointed by the ruling power for the time being and that in the attainment of an increased Revenue on such foundations, it has been usual for the Government to deprive the Zemindars, and to appoint persons on its own behalf to the management of the Zemindars, thereby reserving to the ruling power the implied right and the actual exercise of the proprietary possession of all Lands whatever, &c."

8. This was the system, which founded on the assumption that Government was possessed of the entire property of the soil and might dispose of it at pleasure, uniformly took from 50, to 60, per cent. of the Gross produce of wet land, and between 30, and 40, of the dry, or its equivalent in money. If the Ryots field yielded 100 measures of rice in one year, the Government took 50, if in a more favorable season it yielded 120, the Government took 60. If by an improved system of agriculture the produce was doubled for the same field, so did the demand: the one followed close upon the other. It was this system to use the language of the Reviewer and of Mr. Tucker "Complicated in the last degree, that required a multiplicity of instruments, Inspectors, Surveyors and Assessors, ordinary and extraordinary. Potails Curnams, Tahsildars, Cutcherry servants, &c., whose business it was in the first place, annually to survey and determine the quantity of land under Cultivation, to inspect, Survey and value, the crops as they stood, then to be present and to give permission to the Ryots to cut them, for without such permission not a sickle could be put into the field, under heavy penalties, to Superintend the heaping and measuring the Grain, and either to receive the Government share in kind if the grain was dear, or to make it over to the Ryot at an arbitrary money price. The periodical visitations of this sort of agents might with some propriety be compared to the passage of a flight of Locusts devouring in their course the fruits of the earth.

9. It was under this system that the fruits of industry were nipped in the bud, that if one man's field produced more than his fellows, a public servant was at hand ready to snatch the superfluity, that the Ryots had no fixed possession but were liable to be moved from field to field. It was this system that kept the people in the uniform condition of labouring peasants, and effectually prevented their advancing to the condition of "Yeoman and land holders". It was the continual interference of the Officers of Government whether Tahsildars or Zemindars with their surveys of land, inspection of crops, measuring of shares, with a view to the perpetual augmentation of that of the Government, a system than which it is impossible to fancy one better calculated to baffle the efforts of the Individual, to repress industry, to extinguish hope, and to reduce all to one common state of Universal pauperism."

10. This was the system which was found to prevail in the Baramahal, when Colonel Read and his associates were appointed to the management of it in 1793. The remedy for the evils inherent in this system, was about the same time stated in a Regulation promulgated in Bengal for settling the Zemindaries in perpetuity, and of which the Madras Regulation is nearly a verbal transcript to be. "To ensure the continuance of a moderate Land rent" by "fixing an Assessment on all lands liable to pay Revenue to Government and in consequence of such Assessment to vest the Zemindars, or other proprietors of Land with the proprietary right of the soil." Whether in ignorance of this Regulation, or in consequence of it, is not known, Colonel Read and his Assistants immediately applied themselves to this great work, and in the course of a very few years, succeeded in abolishing the old system with all its attendant evils and substituting for it, a fixed money assessment on all lands liable to pay Revenue to Government.

11. Under this new system the Revenues of the Baramahal were administered for a few years previous to the promulgation of the Regulation XXV of 1802 so that the account set forth in the preamble to that law, of the Revenue system prevailing in all parts of the Territories under the Presidency of Fort St. George was partially incorrect. To the Baramahal it did not apply, for what the Regulation proposed to do, had been long before accomplished in that District. When Colonel Munro was appointed to the Ceded District in 1801, he found the same vicious system existing there, that he had helped to abolish in Baramahal, and in the following year set about the work of reform. The survey of these extensive Provinces was commenced in 1802 and in 1807, he was enabled to report to the Board of Revenue that notwithstanding his attention had frequently been diverted by other business, a money assessment had been fixed on all lands liable to pay Revenue to Government in the Ceded Districts.

12. Before a succinct account is given of what the system introduced in to the Ceded Districts, and into the Baramahal really is, it may be useful to state what it is not.

13. "It does not proceed upon the assumption that Government is possessed of the property of the soil and may dispose of it at pleasure."

14. The Principle of the settlement "is not to take one third of the Gross produce on account of Government."

15. The people do not continue under this system under the same uniform condition of "labouring peasant" a multitude of "Inspectors, Surveyors and Assessors" are neither employed nor required to carry it on." If one man produce more, than his fellows "the public servant is not at hand to snatch the superfluity."

16. The Ryots are not liable to be moved from field to field. There is no rule which requires one Ryot to make good the deficiencies of his neighbour to the extent of 10 per cent. These gross misapprehensions of the nature of the Ryotwar system, have been created, by confounding the old system and the new, the system that was in existence when we got possession of the Country, with that which was introduced by Colonels Read, and Munro, the one in the last degree fluctuating and arbitrary, the other simple and defined.

17. The old system, or the system prevailing where no survey had been made was in existence of necessity during a large proportion of the time that Colonel Munro, had charge of the Ceded Districts. His early reports relate exclusively to that system, in them he points out its vices, and forcibly contrasts it with the system which he was about to introduce. In that of the 30th September 1802, he thus sums it up. "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." Where Government is the sole landlord, and the cultivator the only tenant, the rent must be determined by an estimate of the produce but where the rents have been fixed by a survey, such estimates are no longer necessary, and the farmer who holds several fields may let them at what rate he pleases, either higher or lower without any interference of Government.

18. And again on the 2nd of August 1805,—"In an annual settlement (without a survey) the condition of the crop and of the Ryot, regulates the rent. The Ryot who has been unfortunate in the preceding year has his rent lowered, he who has been successful has it raised, and he who has an ordinary crop has his rent raised or lowered."

"In the Ceded Districts, and throughout the Deccan the Ryot has little or no private property in the land. He has no possessory right he does not even claim it. He is always ready to relinquish his land and to take some other which he supposes to be lightly assessed. All land is supposed to revert to Government at the end of every year.

19. This too was the system described by Mr. Chaplin under which it was minute of the Board of Revenue 5th January 1818. Para. 271. "the practice "to exert in a great degree the authority which is incompatible with the existing Regulations of compelling the Inhabitants by the powers exercised by the Collectors and his Revenue servants to cultivate a quantity of ground proportionate to their circumstances, and when driven by their oppressions from the fields which he tilled, it was the established practice to follow the fugitive wherever he went and by assessing him at discretion, to deprive him of all advantage that he might expect to derive from a change

20. This was the Ryotwar system, and this the condition in which Colonel Munro found the people when he assumed charge of the Ceded Districts, and altho' the work of reform was immediately commenced upon, this system of administration was from necessity continued, during the time that he had the superintendence of them.

21. Without wasting time in an enquiry into rights which were confessedly of no value, Colonel Munro proceeded at once to define and limit the public assessment, so as to secure to the Ryot the fruits of his own industry, and thereby to give him an interest in the improvement of his lands.

22. The Principle of the old system was, that the Government possessed the right of disposing of the property of the soil at pleasure, and a claim to participate in all improvements made in the soil by the Ryot, so that in fact the Government demand upon the land was fluctuating and unlimited.

23. The principle upon which the new system proceeded was, that the Circar had a right to a certain share in the produce of all wet lands, and to a payment in money for dry lands which varied with the crops. This share, and this fluctuating money payment were commuted for an assessment fixed on each field in perpetuity, which was declared to be the maximum demand of Government upon the land.

24. The object of this commutation was, by limiting the Government demand upon the land, and by securing to the Ryot the fruits of his own industry, to tempt him to improve it, and thus by increasing produce, to enhance the value of the land so that ultimately it might become a private and saleable property and to accelerate the accomplishment of this great object. Colonel Munro on the completion of the survey proposed to reduce the assessment from 25, to 33 per cent, and to confer an absolute proprietary right in the soil on the Ryots.

25. "The rent being chiefly regulated by the quality of the soil, and fixed upon the land cannot be altered to serve temporary purposes, it cannot be raised upon the wealthy Ryot or upon the abundant crop of the middling Ryot, to make up for the failure of the poor one."

26. "When a country has been surveyed, the individual supersedes 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 that village "and again" when a District has been surveyed, and the rent of every field permanently fixed the kolwar 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 rent 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 cases of Poverty, or extraordinary losses, he has the advantage of knowing in the beginning of the season when he ploughs the 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 profit of good seasons."

27. In his first reports Colonel Munro describes the system which he found in operation in the Ceded Districts, in his last the system which he had seen in operation in Canara, and in the Baramahal, and which he was labouring to introduce into the Ceded Districts, systems proceeding on the excellent principle of the permanent settlement, that all land liable to pay Revenue to Government settlement, that all land liable to pay Revenue to Government, should bear a fixed assessment, not liable to increase under any circumstances.

28. This mistake of confounding two systems essentially distinct has spread far and wide, for in a work of high authority we find the Ryotwar system of Lord Moira's Revenue minute 21st September 1815. Paras 30 to 33. Colonel Munro thus characterized—"a system of this description requires for its adequate execution a minute-ness of inspection and of detail, It is impossible for a Collector to obtain a sufficient acquaintance either with the land or with the cultivators to pursue a system which brings him into dealings with a whole population, a Ryotwar settlement could not be made without a personal acquaintance with each individual cultivator, and at least a new estimate of land once a year, if not at every ploughing season, neither could it be realized without an Estimate of the produce of every harvest, for the crop as it stands on the ground, is the only security of Government and it must be watched in its growth, and as it ripens that Government may not be defrauded of its share."

29. "It is obviously impossible for the Collector to do this in person except in his own immediate neighbourhood so that a multitude of subordinate native agents would have to be entertained, to whom all power must be delegated over which the Collector's General control would be quite inadequate for the prevention of abuses."

30. This is a correct picture of the old Ryotwar system, how different from that which is described to be extremely simple—"for all that is required is to ascertain what fields are occupied by each Ryot, and to enter them with the fixed rent attached to them in his Puttah, their aggregate constitutes his rent for the year when the rent of every field is fixed by survey, there is little room for abuses"

31. The radical vice of the system is, says the Reviewer "that the lands are not let at a moderate rent to the Ryots for a certain number of years," "the Ryots" says Mr. Tucker "have no fixed possession, they are liable to be moved from field to field." Under the old system, the Ryots are for ever unsettled without any attachment to

their lands, without any wish to improve them, wandering from one place to another in quest of more favourable terms." The object of the new system was, by a moderate and limited assessment "to fix the Ryots to their several farms as proprietors" accordingly, the lands are let to the Ryot, not merely for a certain number of years, but in perpetuity at a fixed money rent, they are no more liable to be moved from field to field, than the owner of an English estate is.—The necessities of the poorest class of Ryots induce some occasionally to wander about in the hope of bettering their fortunes. This is the exception however, not the rule. In general the same fields, "with the same rent, descend from father to son."

32. "With respect to the middling and higher classes "of Ryots, I am persuaded that they will in time be enabled to convert their farms into little estates." But before so desirable a change can be brought about, the Ryots must renounce their wandering habits, and become stationary on their respective lands and must so far improve them, as to render them saleable, as their great object in removing from village to village, is to obtain a reduction of rent, a fixed assessment will take away the principal motive for their leaving their farms, and a moderate rent will put it in their power to improve." Twenty three years have elapsed since these Paragraphs were penned, and in the only District where so far as the system here advocated has been fairly tried, the result is, that middling and higher classes of Ryots are fixed on their farms as proprietors."

33. "But the most extraordinary statement that we have ever seen (says the Reviewer) with respect to the effect of taxation, is that made in a report by Sir Thomas Munro, quoted by Mr. Tucker in which it is said that there had been a great increase in the cultivation of Indigo and Sugar. The increase of these articles being 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. This is a specimen of fiscal logic which we frankly confess very far transcends our comprehension. In Europe it is customary when an effort is made to encourage any species of industry to reduce the duties affecting it, and to give bounties to tempt individuals to engage in it. In India it would seem that a totally opposite course is pursued, that good usage is as much lost upon a Ryot as upon a spaniel, and that to double or triple—his industry, you have only to double or triple the demand upon him."

34. The impression intended to be conveyed by this language is, that the additional assessment levied upon lands which yield these superior products, is a creation, or consequence of the Ryotwar system. Nothing can be farther from the truth. The practice prevails under every system and is coeval with the Revenue itself "lands planted with sugar-cane, plantains, the betel-nut, tobacco though not classed as gardens were assessed with a high money rent the year they were so cultivated, but so soon as these lands were again converted into rice land they fell to the usual *warum* or portion of the produce taken from rice land." As however the principle of the Ryotwar system professes to a fixed tax upon land and not upon produce. and as such, to differ from all other

systems, it may be fairly asked how a practice which appears to militate so directly against that principle, came to be engrafted into the system. For not only is an Extra assessment levied upon all lands which yield sugar, indigo, &c., but in some Ryotwar Districts, a permanent and very heavy additional assessment is levied upon lands that are permanently improved exclusively at the cost and risk of the owner.

35. The principle of all Indian taxation is, that the state has a claim to a certain share of the produce of lands, or to an equivalent in money—When the Districts in which the Ryotwar system prevailed came into the possession of the British Government we found the land divided, into Nunjee and Punjee wet or dry and subdivided again the former into permanent plantations orchards annual or periodical plantations.

And
Rice lands
The latter into Garden Punjee
and
Common Punjee.

Each of these classes bore either a money assessment or a tax upon produce according to its relative value and the inferior were held liable after a certain interval had elapsed, to the assessment borne by the superior classes when converted into such, either with, or without assistance from the Government.

36. The highest assessed of the wet or nunjee lands, were the permanent plantations or orchards of Coconut, betel-nut, or other Fruit trees. The next the plantations of sugar-cane Indigo or other annual plant. The lowest the lands producing only rice or grain of inferior value.

37. These lands dependent for supplies of water almost exclusively upon channels excavated and kept up at the sole expense of the Government, and as the profit derived to the owner from converting an inferior into a superior class of land, a rice field into an Orchard or into a sugar plantation was very considerable, notwithstanding the increased rate of assessment which followed upon the improvement that is the Ryot who under a low rate of assessment derived only one Rupee profit from his field, under a higher rate of assessment netted 5 through the supplies of water afforded to him by the Circar, the additional tax would appear in this view of the subject alone, perfectly equitable, and consistent with every sound principle of political Economy.

38. The same land will not yield sugar Indigo or other analogous for two years in succession. The plantation of this year, becomes the ricefield of the next and vice versa. The maximum tax either in kind or in money was paid when the land become a plantation, the minimum when it produced mere grain.

39. But neither this, nor the maximum tax on lands converted into permanent plantations followed immediately upon such improvement, some law was given to the owner in order to enable him to reimburse himself for the money expended in improvement, and it frequently happened that the additional tax was not levied, until the lands so improved, yielded full produce of a superior kind, and fully reimbursed the owner for whatever expense he might have incurred in improving the

lands. In some Districts a portion of the capital necessary for such improvements was advanced by the Government.

40. The question in which the levy of an additional, or rather maximum assessment upon the improvement of Poonjee or dry lands is involved, is of a more complicated nature, in as much as such improvements are usually made at the risk, and at the cost of the owner of the land, a Poonjee field consisting of from 2 to 10 acres becomes in the technical language of the District, a garden when ceasing to depend upon the periodical rains for its produce, it is irrigated by means of machinery either from a well excavated expressly with that view or from a River or canal that may be made available for the purpose.

41. The excavation of a well is not only often a costly work, but frequently one of considerable risk, a fruitless search may be made for a spring, or when water is found it may be bad or insufficient for the purpose in view, or what is of more frequent occurrence, after getting to a considerable depth the project may be defeated by the appearance of impenetrable rock. The owner of a garden who depends upon a River or canal for water altho not liable to these accidents has others to fear. During the wet season his embankments are carried away and his lands, seriously damaged by floods. In the dry the water is at so low an ebb as to be out of the reach of his machinery. There are difficulties and risks which belong solely to the owners of the Poonjee Gardens. The formation of an orchard or permanent plantations is attended with considerable more expense than the excavation of a well, but the plantation once made the risk ceases.

42. This was the system which was found to exist when the country came into our possession—we had the choice of three plans, viz., either to have limited the high assessment to the lands which then actually bore it, leaving all other lands to be improved for the sole benefit of the owners, free from any extra assessment. 2ndly, to have reduced the highly assessed lands to the level of those lowly assessed making that assessment immutable, or under certain modification to have adopted the existing system which authorizes an increase of assessment upon the conversion of lands of an inferior into those of a superior class, such improvement being made sometimes with, but more frequently without, assistance from the State.

43. It has been stated, that the difference between a Poonjee field and a Poonjee Garden is, that the field yields one crop of grain, the other 2 and sometimes 3 crops either of grain, or more valuable produce, this is the difference, if both lands yield their full produce; but if the periodical rains should fail either altogether, or partially, or even that the one shower be wanting upon which the perfection of the crop often depends, the scales would be turned still further in favor of the cultivator of gardens, and the ratio of his profit be proportionably increased, and this is no trifling consideration in a country where a failure in the rains is a misfortune of frequent occurrence. The ratio in the increase of profit upon garden lands being so great, a very strong inducement was held out for the conversion of Poonjee fields into garden under the old system, and much private capital was expended in effecting it.

44. The limitation then, of the high rate of assessment to the lands which actually bore it, when we took possession of the country, exempting all other lands

in perpetuity from any further burthen must have been followed by some one of these consequences. The Ryot who possessing a garden and a field of 10 acres each, the one assessed at 5 Rupees the acre, the other at 1 Rupee could for a comparatively trifling expense have converted his lowly assessed land into a garden, and this being rendered capable in the course of a few years of yielding the same produce and the same profit as the other, the highly assessed land must either have been reduced, or the land abandoned because where lowly assessed waste fit for the plough was in abundance, which some years ago was the case all over India, the Ryot who had converted his fields into a garden, would have taken additional land from the waste, and when this additional land had by a similar process been equally improved, he would have gone again to the waste, until the whole was occupied.

45. The Ryot who possessed only 10 acres of highly assessed garden, and no common field, must have sunk before his neighbour, who was drawing high profits, and paying low rents for the same description of land, and the same fate must have befallen the Ryot who possessed a highly assessed garden, and a lowly assessed but not improvable field.

46. If we had reduced all the highly assessed lands to the level of those lowly assessed, that is if we had done away with the distinction which we found to exist between Poonjee and gardens, between lands watered by the rains from heaven and lands artificially irrigated, it is plain that the assessment would have been enormously unequal, and that the holders of the former could never have competed with their more fortunate neighbours.

47. No alternative remained therefore, but to follow under certain modifications the system which was found to prevail when we took the country. A *maximum* and *minimum* assessment were fixed upon all lands. Lands artificially irrigated whatever be their produce pay the maximum assessment, lands watered from the heavens pay the minimum.

48. The difference in produce and consequently of profit between the two, is much greater than the difference of assessment, in other words "this kind of cultivation being extremely expensive, the tax though much higher in proportion to the extent of land, is much lighter in proportion to the value of the produce". The land is in fact taxed both according to its actual state, and to its capability, but the highest tax is never levied—until that capability is fully developed; whether this is done or not depends entirely upon the Ryot. The Government in some instances by opening reservoirs, and extending channels for the supply of water afford him the means of improving his lands, in others the Ryot finds the means himself under all circumstances—he is a free Agent. Keeping his lands in their original state the minimum assessment is guaranteed to him, improving it he pays the maximum. The assessment does not increase in the same ratio with improvement or any thing like it; if it did, it is evident that no such improvement would be made.

49. When therefore sir Thomas Munro said that an Extra land rent was levied upon lands cultivated with sugar and Indigo, he merely meant that all the lands in the country cultivated with such products do now, as they always have done under all systems, pay a much higher rent than lands of less value, and it is

Minute of the Board of Revenue
5th January 1818
P. 81.

quite plain, that if this distinction was lost sight of, there must have been an enormous inequality in the assessment. The difference obtains in Malabar and Canara, and in every part of India. Formerly there was one tax for Sugar cultivation, another for Tobacco, another for Indigo, the tax varied with the produce. The Ryotwar system has done away with these distinctions—what was undefined and fluctuating is now fixed and limited. //

50. The maximum *survey rent* would have been a more correct description of the thing than an *Extra rent*, or if it had been simply said that Sugar and Indigo plantations bore a higher rate of assessment than lands cultivated with inferior produce and therefore less intrinsically valuable, it would have passed without remarks.

51. It may be said that if a Ryot who improves the produce of his land by the excavation of a well is liable to an additional tax, so the Ryot who should effect improvement by a better system of agriculture should be rendered liable to a similar tax. But there is, and always must be in India an immeasurable distance between the produce of lands dependent upon the rain, for produce, and lands artificially irrigated. The difference is between certainty and uncertainty between one crop and two or three. The thing then to be aimed at is so to proportion, the additional assessment as to hold out a positive inducement to the Ryot to improve his property, for upon such improvement not only does the Government obtain an increase of Revenue but the country is ensured against the effects of scarcity.

52. That this object has been completely attained is proved by the immense increase which has been made to this species of property in Coimbatore, the only District under the Madras Government, in which the Ryotwar system has been fairly tried, and where it has been administered for an uninterrupted period of 12 years. In Fusly 1225, (1815-16,) when the Ryotwar system was reestablished the number of garden acres, that is fields containing wells on, amounted to 130,117 yielding a Revenue of 4,99,601; in 1236, (1826-27) the number of acres had increased to 1,59,113, and the Revenue derived from them 6,09,455, being an increase of 22 per cent.

53. It has been shown that this practice of levying a high rate of assessment upon lands yielding valuable products, is in no way peculiar to the Ryotwar system neither is there any thing in that system, to prevent an abandonment of the practice. If it should be thought advisable to declare, that from a certain period, lands under every stage of improvement should continue to pay the minimum rate of assessment, there is nothing whatever in the system to prevent the arrangement, but before such a step is taken, the consequences should be carefully weighed. //

54. The Reviewer pronounces the system to be in the last degree complicated & Mr. Tucker gives a list of the agents whom he supposes to be necessary for its Administration "when a District has been surveyed, the
Colonel Munro's Report
1806 30th November P 9. "Kolwar or Ryotwar 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, and
"again, when a country is surveyed and the rent of every field fixed the account
"become perfectly simple. They are nothing more than a list of Ryots and field,

"and if they do not next year take new or throw up old land the same Register
"will serve again.

55. This is the opinion of the person who possessed extensive experience of the "system" other systems are extremely complicated, and more or less require the apparatus which Mr. Tucker supposes to be necessary for the conduct of the Ryotwar. The Ryotwar alone is simple and quite independent of such agency.

56. Colonel Munro has described the manner in which the survey of the Ceded Districts was conducted, and enumerated the Report 26th July 1807. Agents, Surveyors, Inspectors, assessors ordinary and extraordinary, Potails, Curnums, &c., employed in carrying it on and Mr. Tucker has been led into the serious mistake of supposing, that the settlements are annually made through the instrumentality of these multiform agents, whose periodical visitations he compares to the passage of a flight of locusts devouring in their course the fruits of the Earth.

57. It is not necessary to state that this description is utterly inapplicable to the existing Ryotwar system, tho' it is to be feared it gives but too correct a picture of all other systems—so long as the survey was in progress an expensive and multiform agency was necessary for conducting it, but the agency ceased with the work, and is no more necessary now, than it is for the settlement of the rent of an Estate in England.

58. When it becomes necessary to ascertain the value of a Parish or of an Estate in England, are not surveyors with their assistants employed to do the work? If all the minutia of detail into which the surveyors went in the ceded Districts are not necessary at home now, it is because the work has been done at some former period, because there are many standards by which the value of land may be determined and because property is not, or ever can be, so much subdivided as to make it necessary to fix a distinct rent upon each field. The same detail or something like it, is indeed necessary now, when parishes are inclosed by act of Parliament, an actual admeasurement of the land must be made, and its intrinsic quality be determined, with reference to its productiveness. The situation, proximity to markets, price of labor, surface, system of agriculture, rates of land in the adjoining parishes, must all be duly weighted before its value can be ascertained, and as there is a much greater variation in the surface and climate of England, and by consequence in the productive powers of land than in India, the difficulties of valuing it there, are proportionally increased. At some time or other we may be sure that measures approximating to these which were adopted in the survey of the Ceded District, were used in England, for ascertaining the value of the land with reference to its produce, the expense of culture, the prices of grain, the distance or proximity of markets, &c., Something of the kind must have been done when a fresh valuation of the lands of the whole kingdom was made in 1692, with a view to a re-assessment of the land tax.

59. For the attainment of the momentous object of the survey, viz., a fair and equal assessment of the lands no trouble or expense could be too great, and to find fault with the complex apparatus by which it has been in a great degree attained, without attempting to point out how that process could be simplified, appears in the highest degree unreasonable.

60. "But the radical vice of the system is, says the reviewer that the lands are not let at a moderate rent to the Ryots for a certain number of years, on the contrary there is a constant tampering and interference with their concerns—for instance, at the end of each year, every Ryot shall be at liberty either to throw up a part of his lands or to occupy more according to his circumstances" that is special care shall be taken not to tax the Ryot above his means or against his will. If from bad seasons or other misfortune he shall be reduced in circumstances, and unable to cultivate a portion of his farm, you shall take care not to make him pay rent for it. If on the contrary his means shall have improved and he shall be desirous of extending his farm, he shall have liberty of doing so, or if he pleases to keep the same fields at the same rent from generation to generation, he shall have liberty to do so without the addition or subtraction of an acre of land, or a shilling of rent, and that we may know his wishes an annual investigation shall be held, and a settlement of accounts shall take place and his rent be adjusted according to the number of fields that he may have cultivated.

61. Apply this system to England, let a farmer be told that his land bears a maximum rent, which at the same time is moderate, that this rent is perpetual, and that he and his children may hold it upon the same terms, but that an annual investigation will be held in order to ascertain whether it may be necessary to remit any portion of this rent. Let him be told that in the neighbourhood of his farm there are some unoccupied fields which he may take also upon the same terms, that at the annual settlement of accounts, his rent will rise or fall, as he may have extended or contracted his farm, and that an abatement will be made, if at the end of the year it shall be proved that from misfortunes he is unable to pay the full demand would the English farmer complain of this constant "tampering" and interference with his concerns? This is the Ryotwar system of India, we may confidently challenge those who reprobate it, to produce any other system either in India or in Europe of equal forbearance and indulgence.

62. "One circumstance says Mr. Tucker which tends to perpetuate the uniform condition of the Ryots under this Ryotwar system is that in some cases the land is assigned by lot" "with a view to a more equal and impartial distribution of the good and the bad among the different cultivators." But these evolutions, tend to destroy all local attachments, and are evidently calculated to take away "one great incentive to exertion." It is indeed strange that a practice which is as old as the age of Menu should be described as a novelty growing out of, or peculiar to the Ryotwar system. It prevails in many villages in every District in India

Minute of the Board of Revenue January 5th 1818, P. 91.

which has not been surveyed, and assessed with a money rent, "*Pasungarai* in Tamil and Samudayam in Sanscrit are terms implying collective proprietary right used to denote the particular joint tenure of the cultivated lands, was *anciently universal* throughout the Tamil country, and still prevails in many villages in every part of it, the lands are either cultivated in common, or the land is divided either annually or periodically, the fields of which the meerasi is to be held by each for that period being fixed, *by drawing lots*. The Ryotwar plan of assessment on the field fixes the assessment but it does not necessarily fix the field or the lot of a particular individual, altho the Board fear it has done so in most cases. It would appear that where the *Pasungarai* tenure existed, the Ryotwar survey in many villages instead of assessing each field leaving the meerasidar to cast lots as usual for the occupation of them, made over particular fields to particular individuals.

Minute of the Board of Revenue January 5th 1818, P. 91.

63. "With one class of adversaries this assignment of land by lot, is reprobated as an integrant part of the Ryotwar system, with another class, the violation of this practice is bewailed as its necessary consequence. In the Ryotwar Districts the practice is becoming obsolete, because as each field bears a fixed assignment according to its supposed value, a strong inducement is held out to the Ryot to fix himself on his farm in order that he may improve it to the utmost and secure the benefit of such improvements to himself, because no man ever labors with the same spirit to improve what he is to share with another, as what he is to retain exclusively for himself".

64. "The other levelling principle" says Mr. Tucker "is to be found in the rule which requires that the Ryot shall make good the deficiencies of his neighbour to the extent of 10 per cent. of his surplus earnings." It might be sufficient to answer this remark, by a simple denial of the supposed fact upon which it is built. There is no such rule, but as in the prospect of a permanent settlement with the Ryots, which was to have been bottomed upon a very large reduction of the survey assessment, Colonel Munro proposed that each village should be answerable to the extent of 10 per cent. upon this rent for ordinary deficiencies amongst its individual members, it may be advisable to examine the project a little in detail.

65. It is admitted on all hands that Government has the right of taxing its subjects for the support of the state. It is as fully admitted that the principal source of taxation in India, has always been the land, and that there is no other source from which an adequate revenue can be drawn. Land rent then is to the Indian what the excise and customs are to English Revenue and what the County and Parish rates in England are to the Land-holders. It will be as little disputed that the principle of taxation should be a fair and impartial assessment upon each individual of the landed community—suppose failures in any particular village, the deficiency must either be made up by the community to which the defaulter belongs, or by the community at large, or Government must forego its just rights. What is the consequence of the failure of any branch of Revenue in England? If the necessities of the state require it, the rate of the existing tax is raised or some new tax levied on the community at large is to a certain extent taxed to make good the defalcation of particular individuals. What is the practice in England under the system of Parish rates? If 2 Justices perceive that the inhabitants of any Parish are not able to levy money sufficient for the relief of the poor, Poor laws act section. they shall assess any neighbouring Parishes within the Hundred in aid, and if the Hundred shall not be of sufficient ability, then any Parishes within the County.

66. That a Landlord should call upon one Tenant to make good his neighbour's deficiencies in rent, that A should be called upon to pay the debt of B, would indeed be an unreasonable demand, but that a community should be called upon to make good the deficiencies of its particular members, to a public assessment, appear to be not only reasonable in itself, but strictly analogous to the usage

which obtains in the mother country, and it is believed in all other countries in the world. This rule is spoken of in other places, and reprobated as a fundamental principle of the Ryotwar system, but the fact is, that under the system bottomed upon the survey, it had no existence. It was only in the contemplation of a large reduction in the survey assessments, that Colonel Munro proposed that the Ryots should guarantee the payment of the remainder in ordinary seasons, to the extent of 10 per cent., not of the defalcation but upon the rent of each Ryot. He stated at the same time that it would scarcely ever amount to half so much, and it will seldom be requisite to have recourse to it at all. Even under the old Ryotwar system, where the assessment was in a great measure regulated by the ability of the Ryot, this extra assessment, was much oftener relinquished than levied.

67. The adversaries of the Ryotwar system are anxious to leave an impression on the public mind that this rule of extra assessment is peculiar to that system. It may be worth while to remark therefore, that it is in those Districts in which the Ryotwar system is in operation, and in those alone, that no such practice prevails. It is the practice in Zemindary Districts, and if the plan of a permanent village rent had been carried into effect, it would have been the general practice, because the chief feature of that plan, was to fix the Government demand upon each village and to collect it not from individuals, but from the village collectively, leaving it to the people to settle their individual payments amongst themselves. The village must have made not to a limited extent as was proposed by Colonel Munro, but the whole of the deficiencies which might occur amongst its individual members, for, who had paid and who had not paid, it was not to have been within the province of the Collector to know.

68. In this country as in England individuals are perpetually attempting to evade the payment of the public taxes. The most effectual way of defeating the sinister aims of such people is, to make the community at large, or the village answerable to a certain extent for deficiencies. Every member of it is then compelled to pay when he has the means, and wanting those means, the community are able to furnish them to the defaulters upon much easier terms, and with a greater security of repayment than can be drawn from any other quarter. The introduction of this rule therefore into Ryotwar Districts would certainly be one of the best means that could be devised for ensuring an equal and impartial distribution of the public assessment, provided it should be accompanied by the reduction proposed by Colonel Munro, that is a large portion of the assessment shall be given up, on condition that the Ryots guarantee the payment of the remainder.

69. "To convey" says Mr. Fullerton "to the mind of an English reader, even a slight impression of the matter, operation, and results of the Ryotwar system of Revenue connected with the Judicial system of 1,816 must be a matter of some difficulty. Let him in the first place imagine the whole landed interest, that is all the landlords of Great Britain, and even the capital farmers swept away from off the face of the earth, let him imagine a cess or rent, fixed on every

"field of the kingdom seldom under, generally above its means of payment, let him imagine the land, so assessed lotted out to the villagers according to the number of their cattle and ploughs to the extent of 40 or 50 acres each. Let him imagine the Revenue leviable through the agency of 100,000 Revenue officers collected or remitted at their discretion, according to their ideas of the occupant's means of paying, whether from the produce of his land, or his separate property, and in order to encourage every man to act as a spy upon his neighbour and report his means of paying that he may eventually save himself from extra demand, let him imagine all the cultivators of a village liable to all times to a separate demand in order to make up for the failure of one or more individuals of their parish. Let him imagine Collectors in every country acting under the orders of a Board of the avowed principle of destroying all competition for labour, by a general equalization of assessment, seizing and sending back runaways to each other, and lastly let him imagine the Collector the sole Magistrate or Justice of the Peace of the country, through the medium and instrumentality of whom alone any criminal complaint of personal grievance, suffered by the subject, can reach the superior courts. Let him imagine at the same time every subordinate officer, employed in the collection of the Land Revenue to be a Police officer, vested with power to fine, confine, put in the stocks and flog, any inhabitant within his range or any charge, without oath of the accuser, or sworn recorded evidence on the case. If the Reader can bring his mind to contemplate such a course he may then form some judgment of the civil administration in progress of reintroduction into the territories under the Presidency of Madras containing 125,000 square miles and a population of 12 millions."

70. This account of the Ryotwar system is with great propriety addressed to the imagination of the reader, for it has no foundation in fact. That system has neither swept away Landlords or farmers, it left them as it found them, and has in fact been the means of creating many of each class. Colonel Macleod having in the Southern Division of Arcot vested the powers formerly exercised by a village copartnery in one man, and having recommended, that this one man who managed the village should receive the whole of the perquisites which were formerly divided amongst many upon the ground, that these instead of being private hereditary property were given as a remuneration for a temporary public employment and Mr. Ravinshaw his successor having acted upon this recommendation and assumed what one party called the private Merassy rights of the village community the other a remuneration for the fulfilment of certain duties, the sweeping conclusion is come to, that the Ryotwar system swept away all the landlords and capital farmers from the face of the Earth.

71. That the field assessment is generally above the means of the Ryot to pay is not only a gratuitous assertion, but at variance with established facts. The demand of Government upon the land, under these assessments is in most Districts absolutely below, what it was before they were established, and their tendency by increasing produce, and by securing that increase to the Ryot is to diminish the difficulties of payment, in other words to diminish the ratio which the assessment originally bore to the produce.

72. The allotment of the Land has in no way been changed by the Ryotwar system, it is precisely what it was, no attempt has ever been made to interfere with it, nor could any possible advantage arise from such a change. The size of farms are what they have always been, and are regulated solely by the wishes and means of the farmer.

73. The Revenue is collected under the Ryotwar system precisely through the same agency that it has always been collected, that is through the Heads of villages. The difference is that where there are Zemindars, the Revenue is paid by the Heads of villages to the Zemindars and by the Zemindars remitted to the Provincial Treasuries, where there are no Zemindars it is paid into the hands of Tahsildars. If there were one million of agents instead of 100,000, the Ryotwar system would have nothing to answer for; but the fact is that under the Ryotwar system the agency is less multifarious than under the Zemindary system, for where there is one Tahsildar, there are 5 Zemindars, under every system, the Revenue of each village must be collected by the village collector, unless indeed we dispense with all agency and compel every Ryot to travel 8 times in the year to the Provincial Treasury for the payment of his kists.

74. But these agents whatever their number may be, are entrusted with no discretion whatever either in remitting or collecting the Revenue, each Ryot receives an annual puttah which specifies the amount of his rent for the year. This amount depends upon the size of his farm, if he has enlarged it, the additions, with the rent are entered in the Puttah, if he has contracted it, a corresponding reduction is made and according to this document his rent is collected, not according to the occupants means of paying.

75. The intelligent author has taken care not to tell us, how the rent and payments of the Ryots under all other systems, but the Ryotwar are regulated, but those who are acquainted with the facts will perhaps think that mutato Nomine, his descriptions apply strictly to them, and to no other. Under the Ryotwar system the cultivators of a village are not liable to a separate demand to make up for the failure of one or two individuals of their parish; but in England, if the inhabitants of any parish are not able to levy money sufficient for the poor, other parishes are liable to a separate demand for the failure. Under all other systems they are so liable, and perhaps it is a defect in the Ryotwar system, that this principle which tends more than any other to equalize the public assessment is not to a certain extent engrafted into that system.

76. The Ryotwar system knows nothing of the avowed principle of destroying all competition for labour by a general equalization of assessment or in seizing and sending back runaways to each other. The assessments vary in every district according to the difference of soil, population, situation, and other localities. The Ryots are at liberty to carry their labour and capital whithersoever they please, and are only liable to be seized under regular process, as defaulters.

77. With the system of Police now in force in the territories under the Presidency of Fort Saint George, the Ryotwar system, has no connection whatever; that system was not reestablished with any view to aid the Revenue administration,

or indeed for any fiscal object, it must be tried upon its own merits. It prevails equally in Zemindary and Ryotwary districts. One remark may however not be out of place, the revival of the system was mainly owing, not merely to the utter inefficiency of the former system, but to the gross abuses which were perpetrated under it. For all practical purposes, the former native officers of Police were irresponsible, removed from the Head of the Department where residence was fixed at a particular place, and who had no means of intercourse with the great body of the people; these native agents had opportunities of committing every species of abuse without the fear of detection; and those who know how the system worked can bear testimony, that these opportunities were not lost.

78. The Collector is in constant intercourse with the great body of the people. His credit and comfort depend in material degree upon the good Government of his District—His duties compel him to migrate. He can enquire into, and redress grievance on the spot and if the people are oppressed in person or property, the Revenue must suffer with them. The Judge had none of this personal interest in their concerns, and no means of effectually doing his duty by them.

79. But the subordinate officers employed in the land Revenue are not "vested with powers to fine, confine put in the stocks and flog any inhabitant within his range on any charge" their powers of punishment are limited to the most petty thefts, to petty assaults and to abusive language and affrays, all other offences are cognizable by the superior authorities, and by them only.

80. One class of adversaries of the Ryotwar system uniformly assume as the basis of their argument, that under it a fresh assessment of the lands is made every year, and reasoning up to the obvious consequences of such a practice, they assert that the Ryot never knows what he has to pay, that the demand upon him is constantly fluctuating, and is only limited by his means. "The deadly hand of the tax

Mr. Tucker. "gatherer perpetually hovers over the land and threatens
"to grasp that which is not in existence, its benumbing
"influence must be fatal and the fruits of the earth will be stifled in the very
"germ."

81. In support of this reasoning they quote extracts from Sir Thomas Munro's reports, and would fain condemn the system upon the admissions made against it, in the published reports of its most able advocate.

82. "The chief feature of the Ryotwary system is not the substitution of one set of agents for another but that there should be no permanent settlement to confine the amount of taxes to be levied within any fixed bounds. Its baneful characteristic is to make annual or other periodical assessments by which whenever the produce of any field increases in a perceptible degree, the company may step in and strip the cultivator of the fruits of his industry. The peasant has not the consolation of knowing when he commences his labours for the season—how much will be exacted from him at its close." It is only when the season is so far advanced that a judgment can be formed of the crop that the Collector declares how much will satisfy him (we quote the words of Sir Thomas Munro) at the commencement of the season he informs us,

"that the Ryots merely receive a verbal assurance 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 some what raised or lowered by the Collector. That is they are assured the rents shall continue the same, saving and excepting all such alterations as the Collector shall choose to make." In another place he says "when a country has been surveyed the individual supersedes both the village and the District settlement because it is then no longer necessary to waste time in endeavouring to persuade the cultivators to accede to the assessment." That is says the Reviewer "if they are not pleased with the rent demanded for their lands, they may go and hang themselves if they choose."

83. Again says Sir Thomas Munro "all complaints regarding bad crops should be received with great caution", whatever may have been the crop should be even less than the seed the peasantry 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 would be 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.

84. "This reasoning observes Mr. Law would be equatable if there was not an annual settlement to obtain annual increase of Revenue, and to leave the Ryot as little as possible from every year's crop."

85. Under this system it is said that precautions must be taken to prevent the Ryot from absconding with his produce. "Because" says Sir Thomas "while the Ryot 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 be equal to the demand against him, and he sells it in a hurry at a low price and absconds with the produce. Therefore the assessment must be made if possible while the crop is yet on the ground."

86. These passages are grouped together for the convenience of answering them at once. Under the Ryotwar system the lands are not reassessed every year, and the quotations from Sir Thomas Munro's reports having, with one exception, reference to that system which he condemned and superseded, are quite beside the present question.

87. When Sir Thomas Munro said, that under a survey, it was useless to waste time in endeavouring to persuade the cultivators to accede to the assessment, his obvious meaning was, that a money rent having been fixed in perpetuity on the fields, it was no longer necessary to have recourse to other data for ascertaining what the assessment for the year should be. That is in other words, that the system of annual fluctuating assessments had been superseded by permanent assessments. In the absence of this standard, the rate of assessment was annually a subject of discussion between the Ryot and the Circar, but the assessments having been fixed by the Circar in communication with the Ryot, there is no longer reason for such discussions.

88. For the field assessments under the Ryotwar system are to all intents and purposes as permanent and unalterable, as the assessment under the Zemindary system of Bengal, and this is tacitly admitted by another class of adversaries of the system, who state the chief difference between the Ryotwar system the Zemindary system and what was intended for the permanent village system to be, that in the one case, the assessment was fixed either upon the entire aggregate villages which composed the Zemindary, or upon the entire aggregate lands of each village, in the other on each distinct and separate field. The aggregate of the survey rates of each field constitutes the permanent Jamah or demand of the Government upon each Estate in a Ryotwar District. This demand can only be altered in favor of the Ryot, and it is so relaxed, whenever good cause can be shewn for the indulgence. It cannot be increased to favor the Government. Each Zemindary in Bengal and in Madras is assessed with a fixed sum, which is the permanent Jamah, or demand of Government upon it, but no relaxation from this demand is permitted, because to meet all contingencies a remission upon the standard rent was made at the time of the settlement, and all the waste made over rent free to the proprietor.

89. What then is the substantial difference between the small proprietor holding his lands under the Ryotwar system, and the larger proprietor holding under the Zemindary system? The principle of a permanent assessment is common to both; simply that the one having received indulgences at once from the Government in the shape of remission and waste has no further claim upon it, and is held responsible for the perpetual payment of an invariable sum as Revenue. The other having received no such boons is entitled to ask for a relaxation of the public demand whenever unavoidable misfortunes befall him.

90. But as the Ryots in the Ryotwar Districts are usually entitled to hold a certain portion of their estates upon favorable terms, that is at one-fourth only of the survey rates, the difference between the two is not so great as might be imagined, for this indulgence enables them to contend with bad seasons, and other contingencies, so that annual remissions form an exception to the general rule of the settlement, which is that each Ryot pays the full demand upon his lands every year. To put therefore the proprietor in Ryotwar Districts upon a footing of equality with the Zemindar of Bengal or Madras, all that is required is to give him that portion of his estate, for which he now pays one-fourth of the assessment, rent free.

91. But it will be said that under the Ryotwar system the demand of Government upon the land is not limited, because it is a chief feature of the system that Revenue is to grow with cultivation, in the other that waste is given up for the exclusive benefit of the renter, or Zemindar. But the augmentation of the Revenue is not a necessary part of the Ryotwar system. If those with whom the power lies, choose to surrender all further claim upon the waste, there is nothing whatever in the system to prevent its immediate distribution amongst the Ryots. And this indeed would be a munificent boon to that class of the community by whom all Revenue is produced, whose right if not to the property of the soil, at least to its hereditary occupancy, and therefore to the fruits of their own industry, has never been disputed. What benefit we may ask, has accrued to this class, from the grant of the waste to the Zemindars of Bengal or Madras, or to the village renters

under the latter Presidency. Can a solitary instance be adduced of the regrant of this waste to their Ryots rent free, or is it not notorious that from this waste, these functionaries are expected to derive their profits, and the means of paying an invariable annual sum as Revenue to the Government?

92. If this then is the case, what ground is there for the clamour against annual settlements made for the purpose of obtaining annual increases of Revenue? Are not such annual settlements made by the Zemindars with the Ryots? are they not made by the Village renters? The present annual settlements under the Ryotwarry system, are for the purpose of adjusting the rents of each Ryot to the size of his farm, or of indulging him with a remission of his rents, should he from misfortune or other causes stand in need of it. If in the course of the year he has contracted it, the fixed assessments of the fields which he has abandoned are deducted from his future rent, if on the contrary he has increased it, the fixed assessments of the field he has occupied are added to his rent. Or if he thinks fit to keep his farm, as it is, and from misfortune requires that some portion of the fixed rent be remitted to him, it is done, and he keeps undisturbed possession of his lands.

93. The difference between the annual settlements made under this system and under the Ryotwar, is that in the one case there is a fixed standard of assessment for all the lands, so that the Ryot knows when he occupies waste, the utmost amount of rent that can be taken from him, and that his industry will not be taxed. Under the other there is no such standard, the Revenue agent be the Zemindar or renter, may demand either a share of the crop, or a money rent fluctuating with the produce, or with the custom of the village, or he may have introduced the system of fixed field assessments, or have granted each Ryot his lands upon lease for a fixed sum. In either of these cases he will have simply adopted the Ryotwar system, for each Ryot under it has a lease of his lands, the length of which depends entirely upon his own pleasure, it is in perpetuity if he chooses to make it so, or for a year only, if he chooses to cancel it. The Zemindar may rent whole villages for a term of years, or in perpetuity, but in this case the renters unless all the Ryots are included in the lease which never has been and never can be the case, must still make a settlement with the people. But whether the Revenue system followed by Zemindars and renters be bad or good whether it be a permanent or fluctuating system, depends upon themselves. The demand upon the Ryot may be for money, and may be moderate, but it may be for a payment in kind, and in amount what it was a thousand years ago, that is 60 per cent. of the gross produce.

94. Which system then holds out the greatest prospect of advantage to the produce of the Revenue, the system under which each field bears a permanent rent, or as far as regards him, the system under which every thing is as fluctuating and uncertain as it was a century ago? If the waste is to be given up, give it to the class who produce the Revenue, if Revenue is still to be drawn from it, let it be so defined and limited, that the Ryot may know to a fraction the utmost amount of what he has to pay and that he shall exclusively reap the fruits of his own industry.

95. The real questions in dispute are not whether the Ryot shall pay a fixed revenue to the state not liable to further increase or have his lands assessed from time to time, and thus be exposed to an indefinite augmentation of demands against him for rent or revenue, but whether the field assessments shall be abrogated and a new assessment be formed which shall not descend lower than zemindaries or villages, whether the Ryot shall retain his privilege of holding his lands in fee-simple from the Government itself, or whether a middle man shall be created as his immediate superior and lastly supposing it to be determined, that the Revenue is not to increase, whether the waste shall be made over to the producers of Revenue rent free, or abandoned for the benefit of another class either not now in existence, or to such of the Ryots as become responsible for the Government rent of their villages.

96. But it may be said that the substantial difference between the systems has been overlooked, that the permanent ryotwar field assessment is an "unattainable maximum" whereas under other systems the assessment is, or may be made moderate. Assenting to this for the sake of argument, it is plain that this is a question not of principle but of amount, and the answer is obvious. Reduce the field assessments to such a standard as shall be admitted by all parties to be moderate, in other words do what was proposed to be done 20 years ago, and what has since been done by the great advocate of the system.

97. On the subject of increase of Revenue under the Ryotwar system the greatest mistakes evidently prevail.

98. Colonel Munro says that "though the first year of his Ryotwarry settlement will only give an addition of 8,557 Pags., that in ten years on the rents paid to Government of 102,245, there will be an increase of 5 lacs. Must not these increases ruin the country? Is it not this constant avarice of increase which creates apprehension and uncertainty, the bane of all improvement."

99. We are led to think from this language, that it was intended by this plan to take the Revenue as it then stood, ten lacs and odd thousand pagodas and to go on with an annual increase until it had reached the amount of 13 lacs.

100. But the basis of the plan was, in the first instance to reduce the land revenue, which had fluctuated between 12 and 14 lacks, to about 11 and thus reduce the assessments from 45 to 33 per cent. of the produce. It was not for years after the concession of these two great boons to the Ryots, that any increase was looked for, and then it was only expected that the Revenue would reach the standard at which it stood when the proposition was made. In this plan where is the constant avarice of increase to be seen; what is the bane to improvement, and what was there in it to create apprehension and uncertainty?

101. "Were it not for the pressure of the land rent, population ought to advance" says Sir Thomas Munro, "more rapidly in India than in America, because the climate is more favourable, and because there are everywhere large

tracts of good land uncultivated which may be ploughed at once without the labor and expense of clearing forests as there are above 3,000,000 of acres of this description in the Ceded Districts, it cannot be doubted that a very considerable addition in 20 or 25 years would be made to the population and also to the land rent beyond the highest estimate which has been made of it."

102. "Here" says Mr. Law commenting on this text, "is the burthen of the song, which causes postponement of security from land tax exactions, which keeps the people hopeless and distressed and prevents attachment to the British Rule." Oriental Herald No. 20.

"The existing land tax" says Sir Thomas Munro (writing in 1807), "presses with such severity upon the people as to check population, therefore let us reduce the tax, let us secure to the Ryot all the fruits of his industry, beyond this tax by favouring the demand of Government upon each field, let us give him a substantial interest in the soil by constituting him the sole proprietor. The natural consequence of these boons must be, in a country so highly favoured as India, an increase of population, and this increase of population will bring with it an increase of national wealth. Is there really in this scheme no security against land tax exactions? is there any thing in it to keep the people helpless and distressed and to prevent attachment to the British Rule? But if laying the foundation for an increase in the national income at a distant period of time, by a present sacrifice of Revenue, to a large amount, is really an evil, then let the land tax be stationary, but give up the waste to those who produce the Revenue.

103. But before this grant of the waste is made, it may be necessary to consider what effect it may eventually have upon the interests of the Ryots. Their condition, generally speaking, is bad or good, in proportion to the resources they possess for artificial irrigation. The conversion of a field dependent for its produce upon the falling rains, into a garden, or a rice plot, is a change from uncertainty to certainty from one poor and precarious crop to two rich and sure crops. In furthering these improvements therefore the people have to the full as deep an interest as the Government, but if there is to be no avarice of increase, no Revenue to be taken in future from the waste, from whence are the funds to come for the improvement of the country? Works of magnitude such as dams, canals for irrigation, &c., cannot be carried on in this country without the aid of the public purse. Such works are invaluable in India, not merely because they tend to the increase of public and private wealth, but because they are great means of securing the country against famine, and the effects of bad seasons.

104. It cannot be expected that Government should make a gratuitous expenditure for new works of this kind, though it may be their interest and the duty to keep the old ones in repair. The usual language is, that the resources of India are fully developed, that Revenue has long ago reached its maximum; and that it is in vain to look for improvement. These opinions would appear extravagant, if we merely keep in mind that it is only comparatively of late years that India has been in a state of peace, for centuries before the ascendancy of the British Government was established, scarcely a year passed without the presence of hostile armies in some of the provinces which now constitute the British Empire. These were times not favorable to the development of the resources of the country.

105. Much indeed was done, but that much remains to be done is well known to those who have had opportunities of obtaining information on the subject. In most of the districts under the Madras Government, the remains of works of magnitude are to be traced, which can only be restored through the medium of the public treasury; many have already been restored, canals of irrigation have been prolonged, new ones excavated, and dams erected since the completion of the Ryotwar survey; other extensive projects are in contemplation, which if executed at all, will involve the outlay of such a capital as can only be obtained from the public treasury, and which the treasury cannot afford, if all claim to Revenue for the improved condition of the country is to be foregone. It is only very recently that European science has been called in to the assistance of the Revenue Department in this important branch of its administration, the benefits already derived from the professional aid of the Civil Engineers Department are such as to hold out most encouraging prospects for the future.

106. Having censured Sir Thomas Munro's plans, we think it but just to observe that it is only the mode of collection not the amount demanded for which he is answerable, and it was probably the latter, which drove him to devise the former. Oriental Herald No. 20.

107. If by the mode of collection is intended the agents through whom the Revenue is collected we may observe that they are pretty much the same under all systems. If by the mode of collection, the Ryotwar system as described in Sir Thomas Munro's early reports, then he is blameless in this respect also, for that system is no longer in existence, he was the author of its destruction.

108. It has been objected, that the general effect of the Ryotwar survey was to add greatly to the Government demand, and to saddle it with an overwhelming assessment, and as a flagrant instance of this, the survey of Dindigul is quoted. If it be meant by this that all the original survey rates were absolutely too high, that is too high to allow of land becoming private property, no one will be found to dispute the fact, but if by overwhelming assessment it is intended to say that the general effect of the survey was to increase the payment of the Ryot, we must be allowed to question the assertion.

109. True it is, that by bringing to light and under the influence of the assessment lands that under the Native Government had fraudulently been exempted from taxation, an addition was made in one or two instances to the aggregate rental of the country, but it must be remembered that lands of this kind were for the most part held by public officers, and their relations, and that for all losses accruing to the Revenue from fraudulent alienations of this kind, the village was rendered liable, the effect of our survey then was to take this extra burden from those who were ill able to bear it & to lay it upon those to whom it properly belonged.

110. "By establishing an uniformity of land measure it (the survey) arrested the abuses which had crept into the administration of the land Revenue. It equal-

Revenue letter from Fort St. George 24th October 1808.

modes of Collections.

Minute of the Board of Revenue, 5th January 1818. Para 195.

Lord Moira's Revenue minute 21st September 1815 Para 60.

Begahs."

112. "The discovery of land in excess beyond what appears on the records of Government may be considered as a legitimate source of increase, the measure has none of the features of an additional impost, it is the conviction of an illicit concealment.

Board of Revenue minute 5th January 1818 Para 197. 113. "The lands of Dindigul having since reverted to the Government the mischievous effects of the Ryotwar survey have been strongly exhibited and will be found fully detailed in the Board's address to Government of the 3rd August 1815, from which it appears that the assessment of Mr. Hurdis was in some respects so excessive as to equal the value of the whole produce of the soil.

114. It may be instructive to contrast the opinions of the Board of Revenue of 1818, on this subject, with those held by the Board of 1808. "It does not appear that the rates of assessment on any of the descriptions of land in Dindigul were excessive, altho' the purchasers of Estates were induced in many instances to lower them, for which a combination of causes may be assigned by this measure, the fact that Mr. Hurdis made his collections according to those rates before the Estates were sold and that his successor Mr. Parish collected the Revenue from the cultivators by the same rule, after the sequestration of the Estates, neither of these gentlemen having experienced any difficulty in realizing the demand stands as a proof, that the survey rates were adjusted with accuracy in regard to the quality and extent of the land under cultivation. It is also satisfactory to know that the rates have served as a protection to the Ryots from oppressive exaction, and that although disappointment, has been experienced in the failure of the intended permanent Settlement, the resources of the cultivators have not been impaired."

115. It may be supposed, either that the Board of 1808 was of an entire different constitution from the Board of 1818, or that subsequent experience

ized the assessment and must have augmented the payment of some of the inhabitants, whilst those of others were reduced, but it was intended to have generally a more favourable operation than the former

111. With respect to the great increase made by the Ryotwar Survey to the taxable land in the District of Dindigul, there is ground for suspecting that it may have partly arisen from errors in measurement, but still such an increase is not quite without precedent. "The Purgunnah of Miyambad is recorded in the offices of Revenue as containing 312179 Begahs in all, the Trigonometric Survey yields an area of 519230

Board of Revenue to Government 30th August 1813.

had led to this change of opinion, but this was not the case from 1808, until 1811 Dindigul was under lease, and on the expiration of this lease, arrangements were immediately made for concluding a decennial lease, when therefore the opinions regarding the exorbitant assessment of Dindigul were pronounced in 1815, the Board possessed little more experience on the subject than the Board 1808.

Board Minute 5th January 1818 Para 197. 116. Upwards of 490000 Goontahs of the finest land of the country, or about one eighth of the whole under cultivation at the time the survey (of Dindigul) was introduced, has since been abandoned, and a proportionate quantity of the lower assessed but less productive waste brought under the plough some of the best land in the District chiefly claimed by Bramins as their mecrassy, is allowed to be waste from their inability or unwillingness to cultivate it."

117. The quantity of land abandoned (nearly half a million Goontahs) sounds very large, but this impression is corrected when it is known that a Goontah is about the hundredth part of an acre. The fact here stated, is no proof of over, though it is of unequal assessment, and it is particularly worthy of remark, that the abandonment or rather Exchange of land took place during the triennial lease, which was confessedly a rack rent of the country so that for what is known to the contrary, it might have been occasioned by circumstances quite unconnected with the survey.

118. There can be no doubt that in many cases the Dindigul assessments were too high, the fact of the Brahmins refusing to cultivate their lands was as proof of it, the fact that the assessments had been fixed, without a due reference to former collections was another, but the remedy for those defects in the survey was evident and simple, and might have been applied in a few weeks. But no time was given either for trying or revising the survey; it was finished in Fusly 1212, 1802-3; in 1214, 1804-5 the country was given to the Zemindars, and on its resumption, again two or three years after, the triennial lease was established and when that expired, preparations were made for establishing a village rent in perpetuity. In justice to the gentleman who made the survey it must be allowed that his intentions were moderate for, "it appears that the system was to assess Punjab Garden with one third, Punjab land with 2 fifths, Nunjah Garden constantly watered, with one third, those less constantly watered with one fourth, those watered with wells with one fifth and all other Nunjah lands with one half of the supposed net produce." It cannot be disputed that this basis for the assessment was just and moderate, altho' in working upon it, mistakes were committed which led to a high rate of tax.

Board minute January 1818 Para 193. 119. As another proof that the effect of the Survey was great over-assessment, a statement has been published, which professes to compare the survey assessment on the arable lands in the Barahmahal, with the Settlement of Fusly

Minute Page 264.

1202. The Survey value is stated to have been

Pagodas

S. Pagodas

454332 - 34 - 35, The Settlement 373604 - 15 - 34 the

S. Pagodas

difference 80728 19 1 or $21\frac{1}{2}$ per cent. The inference intended to be drawn from these figures is, that the Survey actually enhanced the demand upon the arable lands to this extent, and this indeed is broadly stated in another place.

120. But in this statement no account is given either of the quantity of land included in the settlement of 1202, or of the rates upon which the settlement was made. If it was the intention to apply the survey rates to the cultivation of 1202, and thence to deduce the fact of over assessment by the survey, the attempt fails at once, because the Barahmahal came into our possession only in Fusly 1202, after a long war with its resources much dilapidated. Hence the necessity of moder-

Report, Colonel Munro 15th
August 1807 Appendix
No. 1.

ation and a great abatement in the Government demand, the effect of which was to reduce the settlement of that year much below its ordinary level. The same thing occurred on our assumption of the Ceded Districts

in 1800 - 1 or Fusly 1210, Colonel Munro began his Revenue administration of those Districts with a large abatement of the Government demand which he raised again, as the resources of the country improved from about 9 Laes of Pagodas to nearly 15. To draw conclusions adverse to the survey from comparing the settlement of 1210 with the Survey value of the lands in the Ceded Districts, would be as reasonable as to compare the Survey value, with a settlement in a year of famine.

121. Besides this a considerable quantity of land is always held upon cowle or at reduced rent for a term of years which constitutes of itself one very considerable item of difference. Before an opinion was pronounced that the assessments of the Barahmahal were in the aggregate excessive, or unequal in the different divisions, the number of Acres in cultivation in Fusly 1202, in each division paying the full survey rates, the number paying a portion only of those rates, the remissions made on account of the poverty of the Ryots, the ravages of the enemy, or of bad seasons, the proportion which the waste bore to the arable in each division should have been stated.

122. If the quantity of land held on cowle in the Northern and Southern Divisions was greater than the quantity held upon those terms in the centre if the waste in those divisions bore a higher proportion to the cultivated than in the centre in other words if the centre division was more fully cultivated, better peopled and altogether in a higher state of prosperity than the other Division, then the Settlement of that Division in Fusly 1202 would necessarily approximate much more to the Survey value than the Settlement of the others.

123. The inference therefore that has been drawn of over assessment from the difference which existed between the Survey value of the Barahmahal and the Settlement of 1202, and of unequal assessment because the Settlement of the Centre Division approximated much more closely to the survey value than the others is in no way warranted by the premises. No confident conclusion of unequal

assessment can be drawn from the great difference which prevailed between the average rates of assessment of each division, because for what we know to the contrary, the same inequalities might have obtained before the Survey was instituted, and might have been warranted by local peculiarities; the only real criterion for forming a judgment on this head, would have been a comparison between the old rates of each division and the survey rates.

124. "In the Ceded Districts where the Survey Board minute 5th January 1818 Para 264. "assessments were perhaps more moderate than elsewhere, it is stated that the demand on the land was

"raised so high as in general to be greatly beyond the resources of the people."

125. "I thought it advisable to investigate" says Colonel Munro's report, 5th August 1805, P. 12. Colonel Munro, "whether the survey rate of assessment was, or was not higher than that standard by which rent is universally calculated in India, and which is supposed to give half the produce to Government and to leave half to the farmer.

126. "The proportions in the Ceded Districts are usually reckoned at 55 to the Cirkar and 45 to the Ryot, but when recourse is had to calculation, and the deductions made from the gross produce which were customary both under the Mysoor and former Governments, the average share of the Cirkar throughout the Ceded Districts is found to have been 54 and that of the Ryots 46 per cent.

127. "The money rent is calculated in the same manner, for in many villages, there is a shist or fixed rent, on which the annual assessment is formed. The fixed rent is supposed to be the Government share of the produce of an ordinary year valued at the lowest price, so that it is the lowest rent which can ever be settled for any year and the annual settlements are made by raising it in the proportions that the price of the year is higher than the lowest price.

128. "In those villages the Cirkar share or rent is valued at 56 per cent. the Ryots at $43\frac{3}{4}$. The average survey rates give, by one estimate, $58\frac{9}{12}$ to the Cirkar and $41\frac{3}{12}$ to the ordinary Ryots, another $53\frac{3}{12}$ to the Cirkar and $46\frac{1}{2}$ per cent. to the Ryot.

129. "The proportions given by the second statement are, I believe, those which each will actually receive by the survey assessment, and likewise those which have always prevailed in the Ceded District and in most parts of India, where there is an annual settlement of land rent."

130. Colonel Munro goes on to state "that the real share of the Ryot was not above $42\frac{1}{2}$ per cent. because in addition to the charges of collection amounting to about 10 per cent., the Ryot was liable to a charge of about 4 or 5 per cent. as his contribution to the ordinary repairs of tanks. But even, when the Ryot paying rent in kind is not charged for repairs and receives 45 per cent. in the division of the crop his condition is much worse than that of the Ryot paying a money rent, whose share of the produce is only 42 per cent. For if he is obliged to take the Cirkar share of the crop at what is called the market price of the season, at the

average rates of years, the price is made favorable to the Cirkar. If the Cirkar takes its own share, he is forced to lodge it in the granary, if the granary is near he receives nothing for his labour, if it is distant his bullocks are pressed to transport the grain at half hire. He suffers also a loss by the Cirkar coming to market against him, and frequently stopping the sale of his grain until its own is disposed of, and when there is no interruption still he does not get so good a price as he would have done had there been no Cirkar grain. It may be said that in both cases, the price should be the same, because whether the grain is public or private, the same quantity comes to market, but it is evident that the prices may be considerably influenced by a great monopolist who has in his hands one-half of the whole produce.

131. "Besides these evils to which the Ryot paying in kind is subjected, there is another which tends more than all to keep him in poverty, viz., inadequate cultivation of his land. It is plain enough that no man will ever bestow so much labour upon the land from which he pays half the produce in kind, as that for which he pays a money rent. When the Ryot pays in kind for wet land he always holds at the same time dry land for which he pays in money, as he considers this last as his private farm, he directs all his attention to its improvement, and as he perceives that all his labour on the wet land is more beneficial to the Cirkar than to himself, he turns his labour and agricultural stock from it as much as possible for the advantage of his other farm, and the produce is thus diminished from one-fifth to one third below what it ought to be; the produce is greatest when the proportion of money rent is smallest, because in that case the dry land not being sufficient to engross the Ryots' stock he bestows a greater share of it than upon the wet. The opinion that the diminution of produce is in these proportions is nearly as universal as that which supposes rent to be half the produce, and both are founded upon long observation. The loss therefore under the most favorable circumstances is one-fifth both to the public Revenue and to the cultivator wherever a rent in kind obtains, and the cultivator though he receives 45 per cent. in the division of the crop gets in reality only 36 per cent. of what it ought to have been."

132. We see then from this clear statement of facts, that the effect of the survey of the Ceded Districts was directly to lower the Cirkar demand on the land for the share which the Ryot was to get was considerably more than what was considered before to be due to him in the most favorable seasons. The Cirkar took then 56½ and left the Ryot only 43½. His average share by the survey it was calculated would amount to 46½ per cent. of the gross produce, this opinion was given in 1805, when the survey was in progress; but in 1807, when it was concluded, Colonel Munro states, that the Government assessment of the Ceded District was equal to about 45 per cent. leaving 55, and the fruits of all future improvement to the Ryot.

133. Mr. Ross, in his report on the Cuddapah Division of the Ceded District, of 22nd December 1812, incidentally mentions the survey rates of 5 Taluqs. "The first" he says, "was the first surveyed, and the rates were accordingly fixed very high and very unequally." "The land in the 2nd is moderately assessed. In the 3rd the survey rent of the land is moderate. In the 4th it is very moderate. In the 5th it is tolerably moderate."

Report of Collector of Cuddapah, 1812. P. 35-38. 41-49.

134. "An assessment it is said (alluding to that of the Ceded Districts) proceeding from single fields to whole Districts, and taking each field at its supposed average (was indeed) found to make the aggregate greater than could be easily realized" or than ought ever to have been assessed, "and in attempting to fix a moderate equal assessment on each field, a most unequal and heavy over assessment was imposed on the country."

Minute of the Board of Revenue, January 1818— Para 264.

135. The first part of this passage, professes to be quotation from Colonel Munro's report of the 26th June 1807 on the Survey of the Ceded Districts, and we are led to conclude from it, that the assessment proceeded from single fields to whole Districts, each field being taken at its supposed average, and that the results of this proceeding, was an aggregate assessment greater than could be realized, or than ought ever to have been assessed, a most unequal and over assessment of the country.

136. "The business (of assessment) says Colonel Munro 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 5 to 15 per cent. lower than the Estimates of the Assessors, for it is in 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." Expressly to avoid this evil therefore, Colonel Munro inverted the process, and instead of going up from fields to Districts, he descended from Districts to fields. This fact is indeed stated in a former part of the same minute but in summing up the general principles of the Ryotwar system, this is adduced as one of them, and as a proof that the demand on the land in the Ceded Districts was in general raised so high by the survey, as to be greatly beyond the resources of the people.

Report 26th July 1807— Para 6.

Para 169.

137. "It has been stated, that as under the Ryotwar system the utmost limit of rent was raised so much above the means of the people and as the ability of the people was to be the limit of the collection it was of no advantage to the Ryot to know" the utmost limit of rent that he can be called upon to pay "or 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, or that in an unfavorable season, an abatement of the demand would be made in his farm if his diminished means rendered him unable to satisfy it. For of the actual or absolute demand upon him he knew nothing when he yoked his oxen" or dropped his seed into the ground "except that the ultimate

Minute of the Board of Revenue 5th January 1818— Para 268.

rent demandable from him was greatly beyond his power to pay. It was not until the season became sufficiently advanced to enable the Collector and his assistant to judge from the appearance or state of the crops, as to the means of the Ryots to pay their rent. For whatever says Colonel Munro (in a letter to his assistants) explanatory of the (Ryotwar system) may have been the crop, should it have been less even than the seed, they should always be made to pay the full rent if they can."

138. The passages marked with inverted commas are extracted from Colonel Munro's reports. On the face of the thing, it appears in the highest degree improbable, that in giving an account of a system, he should have committed himself by such glaring contradictions, and on turning to the Reports we find the first Extract to be taken from Colonel Munro's description of the Ryotwar system in a District *that has been surveyed*. The two last to his account of the system where there *had been no survey*.

Report 30th November 1806. Page 9.
Do. 25th August 1802. Page 5.

139. Under the former, the Ryot does not know when he drops his seed into the ground, the utmost limit of the assessment that he may have to pay, as certainly as the farmer in England knows the limit of his rent. He knows that the demand of the Circar will have no reference to the crops, except that an abatement of the demand may be made in his favor should he require it. When the day of Settlement comes, the English Farmer is sometimes agreeably surprised by an abatement of the same kind, the difference is, that in the latter case, it is entirely a matter of favor, in the former it is considered almost as a right.

140. The basis of this argument is a gratuitous assertion that the ultimate rent demandable from the Ryot is greatly beyond his power to pay, and the conclusion is obtained as usual by confounding two things that are entirely distinct, the old system and the new.

141. "It has been stated as proof of the excessive assessment of the Ceded Districts" that under the decennial settlement in which the people have been left to make their own arrangements with the renters, the survey *teerwas* have in general been abandoned. If evidence had been adduced, either that this abandonment of the rates had proceeded from a mutual agreement between the renters and the Ryots, or that the Ryots had forced the renters to abandon them, the inevitable conclusion would be, that they were considered disadvantageous to both parties, but as no such evidence has been adduced, it is just as reasonable to conclude that the renters insisted upon resorting to the system which obtained before the survey, as affording the means of extraordinarily a larger amount of Revenue, than could easily be realized by adhering to the assessment.

Board Minute 5th January 1818—Page 76.

142. Let us see however what is said by unquestionable authority on this subject. "The renters have not hesitated (writes Mr. Grames) gradually to make remissions in the survey rates of assessment, securing the selves against losses from this cause by the reservation of certain quantities of waste lands not of very long standing which they dealt out annually according to demand."

Mr. Grames' Report 31st March 1818—Page 58.

143. That is in other words, not that the survey rates were absolutely excessive, but that the renters having received the waste rent free, could afford in the first instance to reduce the rates, either upon condition that the loss should be made up (as was done upon the reduction of the rates in Coimbatore in 1817) by the Ryots engaging to take an equivalent for the reduction in waste, or, as increase of demand is the natural consequence of moderate rates, the renters reduced the rates under the conviction, that it would gradually lead to the occupation of additional land.

144. It must be remembered that the gist of this argument is, that the effect of the survey was to *enhance* the Circar demand upon the land. There is no question of its being absolutely too high, but that the survey added to the former demand with the single exception of Dindigul no proof whatever can be adduced. Nellore is quoted as another instance but as the survey there had no resemblance to other surveys, it cannot be fairly brought as an example. Whenever, as in Cuddapah the renters were well off they probably both in Ryotwar and in other Districts, abated something of the usual Circar demand upon the land, but this is only a proof, that having obtained easy terms for themselves they were able, and found it expedient to give easy terms to the tenants, it is no proof that the survey rates were excessive.

145. But Colonel Munro himself it is said was constrained to declare that "the Survey assessment was excessive because it never had been or never could be completely realized, so long as there were bad crops and poor Ryots." By excessive is meant here and in all other places that the effect of the survey had been greatly to *enhance* the assessment; what Colonel Munro evidently meant however was, that it would always be, as it always had been, necessary for the Government to relax from some part of its demand upon the land, as a consequence of bad seasons and poor Ryots, under such circumstances the Circar had never been able to realize the full share of the produce, or the full amount of the customary rent, remissions had always been necessary and would continue to be so under all circumstances, because in a large District there are always some thousands of people who anxious to effect the object for which they consider themselves to be born viz. that of cultivating the land as independent Ryots, set up as cultivators upon borrowed capital, the death of a Bullock, the failure of a shower, or any other accident plunges them into irretrievable ruin, and so far from being able to pay a moderate rent, these people are unable to contribute as much as a pepper corn to the Revenue as therefore in the common course of things, there must always be "poor Ryots and bad seasons, so the Circar will always be obliged to relax something of its just demands." The same thing it may be presumed happens in every country in the World; the inability of a debtor to pay, is no proof that the demand made upon him is unjust or exorbitant.

Board Minute Para. 170. 15th January 1818.
Do. do.

146. Colonel Munro it is said was constrained to declare "and again it is said" "Colonel Munro has himself *lately* urged the expediency of reducing the assessments in the Ceded Districts" The impression left on the mind by this language is, that whilst Colonel Munro,

Minute Para 170 and 299.

Report on Canara 27th July 1800. reluctantly and tardily admitted, that the assessment was too high, he had never proposed a reduction of them. But did he not broadly state this opinion so long ago as 1800, and again in 1805, and was not the report from which this extract is taken written for the express purpose of shewing the advantages which would accrue both to the Government and the people from the reduction which he proposed to make in the survey assessment from 25 to 33 per cent.? After having distinctly detailed these advantages, the report goes on to say "as long as the public exigencies require a high revenue, the present assessment may be realized 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, when 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. From 1800 till 1807--when he ceased to be a Collector, Colonel Munro's language was always consistent." I think the rents too high all over India. I think there never can be private property in the land, or any considerable improvement in the condition of the people until they are considerably reduced. I have stated in detail my opinions as to the best means of reducing them. But it is for superior authority to determine whether or not my opinions shall be acted upon these authorities determined against him, and one of the very first acts of his own Government was to reduce the assessments in the Ceded Districts to the level he had recommended nearly 20 years before.

Report 15th August 1807— Para 19.

Report on Canara 27th January 1800.

147. From what has been stated, there would appear to be no proof whatever adduced that the effect of the survey was to enhance the Circar demand upon the land either in the Baramahal or in the Ceded Districts. The assessments of the Northern Division of Coimbatore were for the most part considerably lower than those of Baramahal and those of Baramahal were below those of the Ceded Districts. The best proof that the assessments of the N. Division of Coimbatore were moderate is afforded in the fact, that they stand for the most part untouched to the present day, and that the country has attained to a high degree of prosperity under them.

148. The effect of the survey in the Southern Division of Arcot was to reduce the Circar demand of the land to the extent of 28,000, Pagodas; in the Northern Division of Arcot there was an aggregate gain to the Revenue of 7,000 Pagodas from measurement but a reduction in the rates of assessment. In Dindigul alone then of all the Ryotwar Districts has proof been adduced that the effect of the survey was to increase the Government demand upon the land. Not only however has this been confidently asserted as the general effect of the survey, but all subsequent mistakes in assessing the country, have been traced to the same fatal source.

Board Minute Pages 232— 234.

149. "The triennial settlement of each village where the Ryotwar system had existed was too generally determined, *with reference to the payments under the Survey rent*" in other words with reference to the collections under the Ryotwar system, when all was taken from the people that they were able to pay. The over assessment during this period therefore arose from the triennial settlement having been in a great degree founded upon the fallacious data of the Ryotwar collections, and if any inference is to be drawn from this circumstance it is one against the Ryotwar not against the Village settlement.

Board Minute 5th January 1818—P. 288.

150. The unquestionable inference to be drawn from this language is, that in the Ceded Districts, in the Southern Division of Arcot, in Coimbatore and in Dindigul the Revenue had been collected from a series of years or for some years at least upon the assessment *fixed by the survey* that is upon the survey rents, but what is the fact? the survey of the Ceded Districts was commenced in 1802, and was not finally completed in 1807, when Colonel Munro resigned the charge of them, for in his report on the survey dated 25th July 1807, he distinctly says "The final correction (of the survey) has been made in all the Districts which were settled by the survey rent in Fusly 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." In 1218, the triennial lease was introduced into one Division of the Ceded Districts, and into the other in 1219.

P. 7.

151. Of 22 Taluks surveyed in the Southern Division of Arcot, the fields of only seven were classed and assessed the classification and assessment of the rest being stopped by the introduction of the triennial village lease settlement. The result of the survey of the Northern Division of Arcot was communicated to the Board of Revenue in October 1806, the triennial lease commenced in 1808.

Do. do. P. 212.

Do. do. P. 228.

152. The survey of Dindigul was completed in Fusly 1212 and in 1214 the District was made over to the Zemindars. It reverted again to the Circar about the Fusly year 1216 and in 1217 was let on lease for 3 years.

Revenue letter from Fort St. George 24th October 1808—P. 18 and 30.

153. The survey of Coimbatore was finally completed in Fusly 1212, but one Division of the Province having then formed part of the Collectorate of Dindigul a revision of the assessment was necessary. This was not effected until Fusly 1217 and in Fusly 1218 the lease was introduced. Coimbatore then was the only Province in which any thing like a trial had been given to the survey rents before the introduction of the triennial lease, and that trial was partial and imperfect.

154. It is in proof therefore that in a majority of instances the triennial lease could not have been formed upon the *survey assessments*; that conclusion has been arrived at, by confounding the Ryotwar collections made *before the survey*, with

the collections made upon the assessments which were fixed by the survey, in the language of the minute, "the survey rents, or in other words the Ryotwar collections." But those which are classed as synonymous, are essentially distinct.

155. It is also worthy of notice, that before the triennial lease for the Province of Dindigul was concluded, the Board of Revenue was in possession of an able report of Mr. Hodgson in that Province in which he stated his opinion that the amount of the permanent settlement of Dindigul was too high because the deduction made (in favor of the Zemindars) was not made on any average produce, but from an estimated rent higher than the country ever yielded, and yet in the face of this report, the Board of Revenue sanctioned a lease of 3 years concluded by the Collector, which equalled if it did not exceed the amount of the permanent settlement.

Revenue letter from Fort St. George 24th October 1808.—P. 18.

Do. do. Para 30—31.

156. The permanent settlement then having been mainly framed upon the survey assessments and that settlement having been pronounced upon competent authority too high, a lease exceeding the amount of the permanent settlement was sanctioned in 1808, and in 1818, we are told that the triennial settlement having been founded upon "the fallacious data of the Ryotwar collections any inference that can be drawn from this circumstance is against the Ryotwar not against the village settlement" that is whatever errors may be discovered in the Ryotwar Survey, are not to be amended but engrafted into every other system, as a standing proof of the fallacious data of the Ryotwar collections.

157. The professed object of the Survey, besides the measurement and registry of lands, was to effect a fair commutation in money of the Circar demand upon the land by fixing a money rent upon lands that had hitherto paid in kind, and to regulate and define the assessment that had been usually paid in money. If in any instance this object was lost sight of by taxing the cultivator instead of his field, by the adoption of arbitrary rules, or hypothetical data for fixing the assessment, all that can be said is, that the agents employed in the work were false to their own principles, and should have been recalled to them by superior authority. The system was not in fault, because it had been abused.

158. But absolutely to reduce the assessment, that is to lower the Government demand upon the land was not within the province of the local authorities. All that they could do was to point out the evil leaving it to the Government to apply the remedy.

159. I thought the rents in Canara, as I think them in all parts of India too high says Colonel Munro in 1800, but I conceived it belonged to the Board, and not to me to determine what part of them it might hereafter be proper to reduce.

160. A high rate of land tax then is no necessary part of the Ryotwar system so long as the exigencies of Government require that the Revenue should be kept

up, it may be collected with less pressure from the people under the existing Ryotwar assessments, than under any other, because they afford a direct incentive, to the increase of produce, and because it is part of the system to accommodate the quantum of Revenue to be taken, to seasons and the produce.

161. But the system will of course be improved, in the ratio that the assessments are reduced, and for such reductions Ryotwar collections have always been the earnest and consistent advocates.

162. That very great mistakes have been committed in assessing the land under other systems of Revenue is not denied, but it is said "in none is over assessment so mischievous as under the Ryotwar system. In the Zemindary settlement over assessment may ruin the extravagant representative of an ancient family, or the speculative newly created Mootahdar. Under the Village system it may effect such of the Inhabitants as become immediate parties to the Settlement, but under the Ryotwar system it reaches every cultivator, absorbs the very sources whence all Revenue flows, and strikes at once at the roots of prosperity."

163. The basis of this argument is, that the ancient Zemindar, the newly created Mootahdar or the renter, all of whom may, or may not have any sympathy with their tenants will ruin themselves, rather than call upon the cultivators to contribute to the payment of an over-assessment, but it is not such an assumption at variance with all experience? The exactions made by Zemindars and renters from the Ryots beyond even the authorized high rates of assessment have often been the subject of complaint, but has a single instance been adduced of the forbearance of that class of people towards their Ryots? the fact is that the evils of over-assessment in a Zemindaree or in a rented Village are not known until the Country reverts to the Government with its resources impaired—whereas over-assessment under Ryotwary is seen at once, and may be promptly corrected.

Board Minute 5th January 1818 Para 133.

164. What was the consequence of the Village over-assessment of the Jagheer, under the administration of Mr. Place, but a continuance of the evil under the permanent settlement? What would have been the consequence of the partial and unequal assessment of Coimbatore under the decennial lease? On re-establishing the Ryotwary system in that District in 1225 it was found that if the lease had been continued for one year there would have been a profit upon Star Pgs. 554128, in only 3 Taluks of 52827, and a loss in four others of 7408, that is the difference between the amount of the lease in 3 Taluks and the value of the land in cultivation in Fusly 1225 was in favor of the renters Star Pagodas 52857 and against them in 4 Taluks by Star Pagodas 7408. The lease was partially made, that the gain of the one party and the loss of the other would have gone on in the same ratio during its continuance. It is not to be imagined for a moment but that the loss would have fallen upon the Ryots, and that they would have gone on paying it to the utmost extent of their ability.

Collector of Coimbatore to the Board of Revenue September 1816—Para.

Board minute 5th January
1818 Para. 170.

165. A universal reduction in the Survey assessment was made it is said by the decennial renters in the Cuddapah division of the Ceded Districts, and in the Bellary division, where the renters could not afford to make this sacrifice, the Ryots appear very generally to have found it preferable to insist on *reverting* to a division of the produce rather than to continue the high assessment of the Ryotwar Survey.

166. We are here arrested by the remarkable fact, that in two Divisions which were for many years, incorporated, survey and assessed upon uniform principles, the Village settlement was so unequal, as to permit in the Cuddapah division, of a general reduction in the assessment, and to prevent such a sacrifice from being made in that of Bellary may we not with propriety apply the words of the adversaries of the Ryotwar system to the system of leases and say "that the Village settlement was by no means conducted on uniform or just principles but varied with the particular views of each local officer, that it was hastily performed and badly executed?"

5th January 1818 Board.

167. The ryots it is said insisted upon abandoning the survey assessment and *reverting* to a division of which constituted at least three fourths of the Districts in which the system was introduced. In Arcot it is to be remembered that all the Collectors were at issue with the Board of Revenue on the subject of Mocrassy the one party affirming and the other denying the right unless therefore there has been a solemn decision on the general question by a competent tribunal it is hardly fair to treat it as undisputed.

168. Not only is the manner in which the Survey was conducted stigmatized, but the policy of the measure itself is broadly questioned. "Ignorant it is said of the resources of the newly acquired countries as of the precise nature of their landed tenure we find a small band of foreign conquerors no sooner obtaining possession of a vast extent of territory peopled by various nations differing from each other in language, manners and habits than they attempt, what would be thought a herculian, or rather a visionary project, even in the most civilized countries of Europe, of which every statistical information is possessed, over of which the Government are one with the people, viz., to fix a land rent, not on each Province District or Country, not on each estate, a farm, but on every separate field within their dominions."

Para 274 Board's minute.

169. In other words, we no sooner got possession of these territories, than we endeavoured to supply our ignorance of their resources by a survey, the objects of which were to ascertain the quantity and quality of all "the lands of every village, the tenures and rights of the occupants, or owners, as well as the rights of Government, to fix boundaries, and by removing doubts to preclude all disputes respecting them to establish a mutual confidence between the Ryot and the Government by tracing what are the dues of each tracing for this purpose the grounds of the assessment, not for the purpose of increasing the amount, but rather of avoiding over-taxation and in short to render what was vague and fluctuating definite and permanent, we followed the example of William the Conqueror who entirely

ignorant of the resources and landed tenures of England, endeavoured to supply the defect by the Survey which is recorded in the Domesday Book of Hurry Roy Seepa Naik and others of the Hindoo Princes who surveyed Canara, Soonda and other Provinces of their Dominions.

170. Of the absolute necessity for a Survey the following passages from a work of authority appear to afford incontestible evidence.

Lord Moira's Revenue
minute, 21st September
1816—P. 15, 51, 52.

171. "A Collector about to assess a Purgunnah procures first from a Canongoe a general rukba of its extent and a dowl or estimate of its actual produce. He is convinced that these are not to be relied upon, indeed the materials on which they are formed are not sufficiently known to him; he accordingly looks out for such other information as may be within his reach, and, as no Village is without a spirit of party and opposing interests, Khyokolice information, anonymous and otherwise, is always obtained without difficulty; the Putwarry accounts of each Village are then called for from the Zemindar, but as it is evidently his interest to withhold the true accounts, those produced cannot be expected to be authentic; indeed every item of information is contradictory and nothing but the names of a number of Villages are known for certain."

172. "After determining with whom the Government is to engage (a question frequently of the utmost nicety) the Collector considers the former assessment of the village, compares it with all the information he has received, and having endeavoured to form an estimate of its capability offers it to the proprietor, at the rate of assessment he conceives it capable of yielding, the proprietor denies the extent of capability, the Collector threatens measurement, the dread of an exposition of the real state which will generally induce an acceptance of the offer. But the measurement is the most legitimate check the Collector can exercise and so long as it is only the dread of this which operates as an inducement to accept, there can be no fear that the rate proposed is beyond the capability of the village; on the contrary the proved efficacy of the threat affords the clearest inference that the real extent, and produce of the village is still unknown, and that Government has not its full legitimate right."

173. This is the existing state of our Revenue economy in Bengal, let us now see what it was in the Madras territories, and what indeed it still is in those districts where no survey has been made.

174. "The chief difficulties" says Colonel Munro, "in forming it (a Ryotwar Settlement without a Survey) 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 account of the cultivation of his village, and it is only the fear of removal on 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 stationary."

Report 30th November 1806,
Para 3.

175. "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 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."

176. "When neither the accounts of the curnums nor any other information raises 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 years 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 occasion is in general very readily partitioned by the Potails and Curnums among their respective village."

177. "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 done by the help of the Tahsildar's and Curnum's accounts compared with the reports of the Potails and Ryots."

178. "In making the settlement (of a portion of Arcot)", writes Mr. Ross, "I have laboured under one great inconvenience and as these districts are perhaps a solitary instance of it I consider it but justice to you (the Collector) and to myself particularly to point it out. I allude to the want of a regular survey; I have everywhere experienced this want but most of all in the Vellore Taluk, where the lands are very unequally assessed. The teerwah is still complained of as too high in some places, and I am sure it is too low in others. The accounts are throughout incorrect and in many villages intentionally false."

179. What a forcible contrast does the system of Revenue Economy described in these passages present to that which is bottomed on a survey? "When a district has been surveyed, and the rent of every field permanently fixed, the 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."

180. "Admitting (says the high authority quoted above) what is in itself questionable that fabricated accounts are always distinguishable from the true, a knowledge of the actual extent of each Pergunnah must still be the only means of determining with confidence whether those accounts include every portion of land within its limits. The accounts may be correct for each village, named as far as the lands of it may be there entered, but there yet may be much land in Tonfor or excess, beyond the recorded limits, which though equally in cultivation remains unnoticed in the accounts."

181. "That this is the case everywhere appears to be the universal opinion and the daily discovery of whole villages unknown to the records, is the best evidence that would attend pergunnah survey."

182. "When the curnums of Beryauns and Palcondah," says Mr. Ross, "gave in about a thousand caunies of land as uncultivated the Puttah Monigars offered me a Muchilika subjecting themselves to a fine if upon examination one single cauny of waste was discovered."

183. If the result of a survey of the two villages mentioned by Mr. Ross had been, as it probably would have been, to bring under the influence of the public assessment a thousand caunies of land surreptitiously held by the Puttah Monigars and other head inhabitants, we should have had it quoted as another instance of the effect of the Ryotwar survey to enhance the public demand upon the land, but what in fact would it have been but the conviction of an illicit concealment, an equalization of the rate of the estate in which it was found.

184. With these facts and these opinions before us we may ask with confidence—how it is possible without the record of a survey, that the revenue should be administered in a manner at once just towards the Government and the people.

185. It is objected that the Ryotwar survey not content with assessing each estate, or each farm attempted the Herculean task of assessing each field. The propriety of this extreme detail might with reason be questioned by those, and by those only who are ignorant, that in India an estate, a farm, and a field are in perhaps a great majority of instances, synonymous terms, and as the property is so minutely divided, so must of necessity be the assessment.

186. It is objected again that in pursuit of this supposed improvement we find them (the Ryotwar Collectors) "unintentionally dissolving the ancient ties and disregarding the ancient usages which united the republic of each Hindu Village and by a kind of agrarian law newly assessing and parcelling out the lands which from time immemorial had belonged to the village community collectively, &c."

187. This language is intended to convey an impression that in all the districts into which the Ryotwar survey was introduced, the lands were the pro-

perty of the village community collectively. But it is notorious that this joint property existed only in the province of Arcot. It had scarcely an existence either in the Ceded Districts in Coimbatore or in the Barahmahal. In these provinces the Ryotwar survey did not in the slightest degree disturb the existing state of property. No man was dispossessed either of his field or his farm, each was registered in the name of its occupant—its value was ascertained and its rent fixed.

188. Again professing to limit their demand on each field, but in fact by establishing for such limit an unattainable maximum of assessing the Ryot at discretion, but that the field assessment is an unattainable maximum not a shadow of proof has been adduced. It is indeed a vague term which will not bear an analysis. Those who use it should first show what proportion of the produce, it was and still is, the practice to take, where no survey has been made and then contrast it with proportion which is taken under the field assessments. If the result of this comparison should be, that a larger portion of the produce is now absorbed by these assessments, than was paid before they were introduced, then the conclusion that the effect of the survey has been to assess the land with an unattainable maximum would be strictly logical, for it is admitted on all hands that we took before as much as the Ryots could possibly pay, as a consequence of this we should find that in those districts where an attempt had been made to collect the Revenue upon the field assessments, it had failed and that some other standard of assessment had been from necessity substituted.

189. At the time however when this assessment was described as an unattainable maximum, it is beyond a question that except in one district, no trial had been made of it. For as has already been stated, except in the single instance of Coimbatore the Ryotwar system was superseded by the system of leases, in many districts before the field assessments had come into operation, in others before they had been revised.

190. In the Northern Division of Coimbatore the Revenue has been collected upon the original survey assessments, from Fusly 1211 up to Fusly 1236 with the intervention of the triennial lease and in parts of the district for nearly two years which had been settled on a decennial lease that is for a period at least of 19 years.

191. The only revision that has been made in this division is in the assessment of the Nunja lands of two Taluks. The original Poonja and garden field assessment with the largest portion of the Nunja, remain as they were fixed by Colonel McLeod 24 years ago.

192. In the Sub Division the garden and Nunja and some of the Punja assessments remain untouched a reduction of the remaining Punja assessments was made in Fusly 1217 and the Revenue from 18 years has been punctually collected upon the rates.

193. In the six years which preceded the triennial lease of Coimbatore, viz. from Fusly 1212 to Fusly 1217—the demand on account of Land Revenue, &c., settled upon the Survey

rents was	—	—	—	—	—	12,945,293	0	1
The Collections	—	—	—	—	—	12,944,301	2	2
Balance ...	—	—	—	—	—	991	13	11

194. The demand on account of the intervening triennial lease from Fusly 1218 to Fusly 1220 both inclusive was...

Collections...	...	...	...	...	...	6,417,798	2	9
Balance...	...	...	...	...	...	6,344,991	5	8
						72,806	13	1

195. The demand of the 12 years that have elapsed since the re-establishment of the Ryotwar system, viz. from Fusly 1225 to Fusly 1236, both inclusive was ...

Collections...	...	...	...	...	...	2,695,684	13	8
Balance...	...	...	...	...	...	26,894,705	0	0
						62,139	13	8

196. It is proved then, that in the only district where the Survey rents have been fairly tried, instead of being an unattainable maximum that the Revenue is collected under them with greater punctuality and facility, than under any other system.

197. In the minute which has been so often referred to, mention is made of a new Ryotwar settlement which though founded on the Board Minute 5th January 1818 P. 292. old system differs from it in several points of essential importance, and is free from all the abuses, that, it is alleged, belonged to the old. An attentive consideration of its outline will show that except in the exemption of the lands from an extra assessment it differs in no one particular from the plan submitted by Colonel Munro—and set aside 13 years before, and is in fact the very system upon which such abuse has been heaped “compulsion or restraint on the free labor of the Ryot (says the new plan) is expressly forbidden.”

198. “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 threw up or occupied shall not be at liberty to select,” said Colonel Munro.

199. “Instead of denying the existence of all private property in the lands, the new settlement expressly acknowledges that property to exist. It will be the duty of Collectors to guard against any violation of the landed tenures of the country.”

200. “Every Ryot as long as he pays the rent of his land shall be considered the complete owner of the soil, and shall be at liberty to let it to a tenant without any restriction, as to rent, and to sell it as he pleases.

201. The new plan proposes to restore such proprietary rights real or imaginary as the survey was said to have destroyed, the old plan proposed to confer a complete proprietary right on all the land holders in the country.

202. The new settlement differs from the old one in this, that the assessments were then excessive, under the new they are to be such as are calculated to give encouragement to agricultural industry and thereby promote the general prosperity of the country.
Minute P. 299.

203. "If, says the old plan, by fixing the Government rent at one-third the Ryot was 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 property. I am therefore of opinion (says its author) that the rent of Government should be about one-third of the gross produce."
Colonel Munro's report P. 3rd August 1807.

204. It is indeed extraordinary that in a paper which possessed to give an account of the different Revenue system, expressly with the view of pointing out to the Revenue Officers, the errors committed by their predecessors, in order to the introduction of an improved Ryotwar Settlement, no mention whatever should be made of this plan. A plan which whilst it conferred an absolute proprietary right on the occupants of the soil, made provision for the maintenance of that right by bottoming it on a large reduction of the public assessment, a plan which secured to the Ryots all the benefits of his own industry, which fixed him to his farm and by permitting him to enlarge or contract it according to his circumstances, not only left him the master of his own labor, but relieved him from the responsibility of paying a determinate amount of rent in all seasons. A plan that had for its object to improve the circumstances of the class of men from whom the Revenue is principally drawn and to enable them to raise a greater quantity of food and thus to favor the increase of population.

205. To enrich the farmer without injuring the Government by allowing the revenue to increase or decrease according to the extent of land in cultivation.

206. To augment the Revenue without imposing any fresh burden upon the people by retaining in the hands of Government all the unoccupied waste.

207. In short a plan that would most effectually have accomplished the great principles of the permanent settlement, by fixing a moderate assessment on all lands liable to pay Revenue to Government and constituting the owners proprietors of the soil.

208. This plan it is true was described and properly appreciated by a former Board of Revenue who remark "This the outline of Colonel Munro's plan which is no less applicable to all the district 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, 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 labor, the more flourishing must be his condition."

209. It was however subsequently represented as impracticable, because the exigencies of Government put such a remission as has been proposed quite out of the question. What however was considered impracticable and inexpedient in 1813 was feasible and unobjectionable in 1818. "There can be no doubt that the former rates were excessive and greatly beyond the resources of the people. In the Ceded Districts when they were best established Mr. Chaplain has admitted and Colonel Munro has lately urged the expediency of reducing them," therefore the Teerwahs are to be so reduced, as to give encouragement to agricultural industry, and thereby promote the general property of the country, that is, what Colonel Munro had proposed to do in 1807 was done in 1818. The merit of the act was taken by the new "Ryotwar System" and Colonel Munro's name is mentioned as if he had only then become convinced of the necessity of the measure.
Minute of the Board 15th January 1818 P. 299.

210. It is said that the vexatious interference which the Revenue Officer must have exercised over the property of the Ryot in the soil was another important objection to the plan, but the extent of this interference would have been, that at the end of every year the curnum would have given into the Cutchery an exact account by the quantity of land which the Ryot wished to relinquish or occupy, and it is particularly worthy of remark that one special object of this plan was to render such interference unnecessary. 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 it necessary to call upon the owner to sow, or plough his fields.
Revenue letter from Fort St. George, 12th August 1814 P. 10.
Colonel Munro's report 15th August 1807 P. 7.

211. Again in the same spirit of hostility to the plan, it is stated to be singular "that under system professedly designed to protect the rights and interests of Landed Proprietors, they are to forfeit all property in any land, which through general or particular calamity or indolence or mismanagement they may any year fail to cultivate, and their property in it is on every such occurrence to escheat to the Government assuredly a more violent encroachment on landed property where it really exists, than this, never was attempted under any other system, independently of the evil of this giving and taking of the land the mode of effecting it leaves the landed proprietor (as he is nevertheless esteemed) entirely at the mercy of the superintendents for whose interference it was proposed to extricate him."
Revenue letter from Fort St. George, 12th August 1814 P. 10.

212. It might be concluded from this language that a part of the plan under discussion was to oblige the ryot either to enlarge or contract his farm at the end of the year, but, says the plan, "Every ryot shall be at liberty at the end of every year to throw up a part of his land or to occupy, more accordingly to his circum-

stances/ That is, he is to consult his own intents and inclinations, if he finds it for his advantage to enlarge his farm he may do it, if he finds it for his advantage to contract his farm no restriction shall be placed upon him. Care shall be taken not to saddle him with any burden that he may think himself unable to bear. If the land was worth anything we may be sure that he would not relinquish it from an accidental calamity if it was worth nothing it would be a relief to him to get rid of it. No other person would take possession of a worthless property so that in the next year it would revert to the original owner, if he found himself in circumstances to take it up.

213. "It is proposed that the Tahsildar should every year ascertain what quantity of each Ryot's farm is actually occupied and that if the Ryot increase or diminish his cultivation he should require him to throw up, or occupy proportional quantities of good and of bad land. It is no part of the plan, nor under it could there be any necessity for ascertaining what quantity of each Ryot's farm is actually occupied. The duty of the Tahsildar would have been merely to ascertain whether he wished to enlarge or contract it and in doing either one or the other that the Ryot should give or take bad and good land together."

214. "If (it is asked) the primary object of a permanent settlement be to give the people the management of their own affairs how can that with propriety be called a permanent Settlement which authorizes a Revenue Officer to regulate the occupation of land the distribution of water Tuccavy of occasional remissions of Revenue? Surely it was better that confidence should be placed where self interest affords a security against its being abused, and that the people should be left to improve the country in their own way, without the incumbence of useless and ill-judged aid from public officers and without the dread of their oppression and rapacity."

215. It is difficult to get at the meaning of this paragraph, but the intent seems to be to charge this interference, as it is called in the concerns of the Ryots as something peculiar to the Ryotwar System. But does the Village renter or Zemindar, or Mootadar allow the Ryot to contract or enlarge his farm at pleasure? Does he allow the Ryot to pick his fields? If the Ryot fails to pay the rent of his fields does he allow him to keep it if another occupant is at hand? Does the Village System prevent the interference of the Collector and his servants in the distribution of water Tuccavy of occasional remissions of revenue, of the repair of tanks and wells? These questions must all be answered in the negative, but the Ryotwar System can be convicted of peculiar or undue interference, in the concerns of the Ryots.

216. It is stated that this plan of a "Ryotwar System not only has reference to the Village System and is dependent upon it, but even in part resolves itself into it; the 7th Article of the proposed settlement provides that the village shall be responsible to the extent of 10 per cent. for the deficiencies of particular ryots in it and the 12th article provides that Potails and

other Village servants shall remain under the Collector, thus recognizing the constitution of the Village community, on which the Village settlement is founded, and the authority of Village officers over the renters, who professedly are to be rendered independent.

217. From the language used in this Para we might be tempted to conclude that Colonel Munro had denied the existence of the "Village constitution" or that his plan went entirely to subvert it. It is for the adversaries of the plan to point out, where such a denial is to be found. The simple proposal here is, that the Potal or the Village collector the person thro' whom the rents must be collected shall remain as heretofore under the Collector, that is, that the persons who are paid by the Circar for doing a certain duty, should remain under the only authority, which could be responsible for its due execution. The Ryots of the Ceded Districts would have stood precisely in the same relation towards the Potal, as the Ryots of the Canara stand towards the Official Head of the Village or *dessum* in that province.

218. In advancing these and other objections the main object of Colonel Munro's plan appears to be kept studiously out of view. By a great reduction in the Government demand upon the land, and by ensuring to the Ryots the fruits of their own industry in all improvement, Colonel Munro contemplated that in course of time it would become a valuable property and that whenever that happy time arrived, the interference of a Revenue officer would be no more necessary than it is in Canara, no necessity would exist for throwing up land by the comparative lightness of the assessment, the Ryot would be enabled to pay it in all seasons under every ordinary calamity.

219. "If by fixing the Government rent at one-third the Ryot, 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."

220. "Another advantage of the plan is making the remissions 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 Zemindary or Mootah to another in quest of more favorable terms."

221. It is surely incumbent upon those who declaim so loudly against what they most erroneously conceive to be the theory and practice of the Ryotwar system to state distinctly, what mode of Revenue management prevails under other systems and what its effects have been upon the great body of the people.

222. In the Northern Circars the public dues are stated "to have been raised higher than in any other part of the Peninsula one half, and in some cases only" one third of the wet, two thirds or even one half of the dry and from three fourths to seven eighths of the Garden crop has been calculated as the nominal share of the Ryot, but in fact the demand upon him was limited only by the supposed

Board Minute 5th
January 1818, Para
116.

Revenue letter from Fort
St. George 12th August
1814.

extent of his means—his share was often reduced to a fifth or even a sixth of the produce, and over assessment has every where levelled the cadum to the situation of the Pycaree.

223. This was the system under which the Zemindars and other agents collected the Revenue from the Ryots in the Northern Circars previous to the introduction of the permanent Zemindary settlement. It might have been expected that in a system the professed object of which was to fix for ever a moderate assessment upon all lands liable to pay Revenue to Government, measures would have been taken for the relief of that class who are described as the hereditary permanent farmers of their Villages, as having the exclusive right to the hereditary possession and usufruct of the soil who are the creators and payers of the Land Revenue from these enormous exactions.

224. So far from this being the case, however, the law of the Zemindary settlement perpetuated these abuses, for it is expressly enacted, Regulation XXX of 1802. that proprietors or farmers of land shall not levy any new tax or assessments on the Ryots, under any name or under any pretence, thus virtually legalizing the levy of all old taxes, and again, where disputes might arise between proprietors and Ryots respecting rates of assessment in money or of a division in kind it was enacted that the rates should be determined according to the rates prevailing in the cultivated lands in the year preceding the assessment of the permanent Jummah on such lands or where these rates might not be ascertainable according to the rates established for lands of the same description and quality, as those respecting which the dispute might have arisen.

225. So that if in the year preceding the permanent settlement, the rates prevailing in the cultivated lands were equal to 70 or 80 per cent. of the gross produce, or if the demand upon the Ryot had been limited only by the supposed extent of his means then this was to be legal demand upon him for ever.

226. What then is the present state of these hereditary occupants of the soil in these Provinces? Do they continue to pay this overwhelming tax which when the settlement was introduced, had every where levelled the cadum the descendant of the ancient hereditary proprietor to the situation of the Pycaree? do these people still remain in the condition of laboring peasants or has any system been introduced to limit the demand of the Zemindar upon the land, and by securing to the Ryot the fruits of his own industry to encourage him to improve his lands and thereby to render them a private saleable property? If any such system is in force, it must have been the spontaneous act of the Zemindars, for they are authorized to collect "the customary rates" both in money and in kind. If for these customary rates, they have substituted fixed money rents on each field then they have adopted the Ryotwar System.

227. But we are told by high authority that a division of the crop is still the general mode of settlement in other words that the old system still exists in unabated force. If 25 years ago the ancient inhabitants had been reduced by it to the situation of laboring peasants we cannot expect that their condition is better now

Board Minute 5th
January 1818,
Para 116.

For information however on this momentous subject we look in vain in the voluminous documents that have been published on the permanent settlement both in Madras and Bengal—as to the present state of the ancient hereditary cultivators of the soil, the class by whom all Revenue is produced, we are absolutely in the dark, and it is only when some Zemindary falls into the hands of the Government that we obtain a gleam of light on the subject. Then indeed we learn that if the ryot has not retrograded, he continues in the same state of degradation; and the th aldorn that he was in, when we transferred him to the Zemindar, that there is no effectual limit to the demand upon him that "the deadly hand of the tax gatherer perpetually hovers over his head" that he has no fixed possession but wanders from field to field that the fruits of his industry are nipped in the bud, that without the written permission of his superior he can neither cut or remove his crops except by stealth, and that this fraud he frequently practises leaving the Zemindar or whoever may be the agent to collect the Revenue as best he can.

228. This is the degraded state of the Ryots in every part of the Northern Circars, in every country in India indeed where the demand of Government has not been effectually limited and fixed upon each field by the Ryotwar survey—and where the Ryots do not hold their lands or rather pay their taxes direct to the officers of Government.

229. We are told indeed "that the situation of a Zemindary Ryot is considered by many as superior to most of those placed immediately under Collectors and their native officers" but for the grounds of this opinion we look in vain, and the fact is, that of the state of these Ryots, or of the state of the country we have, except it be by an accident no means whatever of obtaining information.

230. "The presumed inaccuracy of all the Ruckbas from which the records of the extent of land and cultivation are drawn up" says Lord Moira "leave me without the means of declaring with any confidence to what extent cultivation has extended since that period, the general opinion certainly is that it has extended greatly, and what I have witnessed leads me to think the belief well founded. The Collector of Bundlicoud indeed reports the extent of land in cultivation at the present time to exceed in a ratio considerably beyond one third of the extent of cultivation in that year 1807-8, but he acknowledges he has no reason to believe the statements of either period accurate, and the excess arises possibly as much from *toufer land*—since discovered and annexed as from waste since cultivated."

231. What sort of system is that we may ask which leaves the Government in doubt whether its resources are improving or declining? What would be thought of a plan for managing the excise and customs in England, which should leave the Government in doubt as to the state of the trade and commerce of the country "for land rent is to the 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" and that accounts may always be forthcoming by which the state of this chief resource

Colonel Munro
August 1807.

of the Indian Government may be clearly known not merely of the amount collected or of the demand upon the land, but to shew whether the country and its inhabitants are prospering or retrograding under such demand, in other words whether the Revenue system works well or ill.

232. It was taken for granted that under the permanent Settlement cultivation must increase but whether this has been the result, Government after nearly thirty years experience can do no more than express a vague opinion so truly was this system described—20 years ago as one. "The advantages of which 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 as Government shall never hear any thing about them."

233. Now whatever vices may be supposed to belong to the Ryotwar system it has the great merit of publicity an annual map is drawn of the country in which, the state and position of each individual Ryot is clearly laid down whether his condition has improved, or whether he has retrograded, whether the proportion which the land tax originally bore to the produce is on the increase or the decline the extent to which cultivation increases or decreases year by year and the permanent improvement made in the country by the conversion of inferior classes of land into superior can all be clearly traced.

234. The annual accounts indeed prepared under the Ryotwar system are perhaps the most complete statistical record that can be compiled—they shew besides the land occupied, and waste with its different classes and rent, the stock of the country, its population its resources in artificial irrigation, and these not merely in the aggregate but in the most minute detail, so that Government can never be at a loss to form an opinion whether the country is advancing in prosperity or receding whether in short our Government in its chief branch, works in favour of the people or against them.

235. The adversaries of the system will perhaps say, that this implies a constant tampering and interfering with the concerns of the Ryots—the best answer to this objection is to be found in the fact, that under every Revenue system, the same exposure of the concerns of the Ryot must to a certain extent be made, that is an account must be taken of the land he cultivates, of his stock and of his means of paying his rent, when he pleads inability the Zemindar must enter into these details and so must the Village renter without this "tampering and constant interfering," no settlement can be made, or Revenue collected. But in the one case the information collected, in this way of the state of the country, and of the people, is laid annually before the Government, so that if there is anything wrong in the system it may be remedied in the other no one benefits by it, but the man who stands between Government and the people.

236. One of the benefits expected to be derived from the Zemindary settlement was a steady Revenue. Has that expectation been answered, Have the

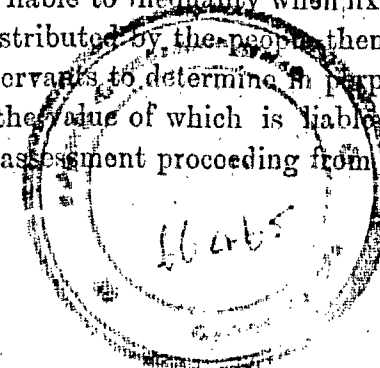
Zemindars fulfilled their engagements, by paying with punctuality in every year the same amount of Revenue. As a convincing proof that this has been the result of the system, we are told that "the demand, upon the permanently settled Districts exclusive of Ganjam, amounted in 12 years to upwards of three hundred and thirty two lacs of Pagodas, which had been realized to the extent of upwards of three hundred and 27 lacs, leaving a balance of little more than 5 lacs or somewhat less than, 2 per cent a large portion of which was stated to be recoverable," so that the outturn of the concern upon this shewing, is a loss to Government in 12 years of upwards of five lacs of Pagodas, besides the remission of 15 per cent. and the grant of all the waste at the time of the settlement.

237. But to make this account of any value it should have been contrasted with another, shewing the amount collected from the same districts, for any 12 years prior to the permanent settlement, the balances outstanding in each year, the means by which such balances were realized, whether by the sale of estates or otherwise, and lastly by comparing the demand and collections of the Zemindary districts with the same data in Ryotwar districts, we should have been told also, how often large portions of these districts had been attached for arrears and how long they remained under the immediate management of the Collector without any interference from Zemindary agency.

238. We learn indeed from the same authority that the system had absolutely failed in three of the districts into which it had been introduced, and very generally in several others. It is pretty well known indeed that, with the exception of the Western Zemindaries and a few of the Southern Pellams, in which the Government demand upon the land is, and always has been of the nature of a quit rent the system has failed altogether, for a large portion of the districts of Vizagapatam, Masulipatam and Guntur have for years been, and are at present under the immediate management of the Government.

239. The universal cause of this failure is stated to have been overassessment, arising either from the Ryotwar Survey, or from causes of a local nature, but here again we want accounts of the Revenue for some years previous to the introduction of the permanent settlement and for some years subsequent to it, to be able to pronounce with confidence whether the system has failed from something inherently vicious in it or as it is asserted from over-assessment.

240. The difference between the Ryotwar system, and the Village system which superseded it, is said mainly to consist in this, that a fixed sum is assessed as the public Revenue upon each Village not upon each field, the people being left to subdivide this amongst themselves. It is stated that "the assessment upon the people would be much less liable to inequality when fixed upon the entire lands of the Village and left to be distributed by the people themselves, than when the Government hired temporary servants to determine in perpetuity the maximum of their demand upon each field, the value of which is liable to perpetual variation and it seemed obvious that an assessment proceeding from Villages to fields from



the aggregate to the detail was less open to error than one proceeding from fields to Villages or from the detail to the aggregate."

241. It is presumed here, that the renters of a Village have a greater interest in apportioning a just measure of assessment upon each individual cultivator, than the Collector and his servants, but the very converse of this proposition is evidently the truth. Both the credit and comfort of the Collector depend upon the justice and equality of his assessment. He has no interest to sway him for the line of moderation. It may be the ultimate interest of a renter who has a permanent lease of a Village to be moderate and impartial in his demands, but present interests and pressing necessities we know from experience, will often prevent him for taking thought of tomorrow. He will make the Ryots pay more than their rent, and full rent for all waste lands cultivated by them for which under the old Ryotwar system, they had a remission granted them for the first 3 years as was the common practice under the triennial lease.

Mr. Ravenshaw to the Bd. of Rev. quoted in Rev. Letter to Fort. Saint George 17th December 1813 P. 93.

242. If all Ryots were upon an equality either with regard to property or influence, a fair division of the assessment might always be made amongst themselves, but as this is not, and never can be the case, then the giving to renters the powers of apportioning the assessment was really giving the strong the opportunity of oppressing the weak. This reasoning is applied to renters, because tho' the theory of the Village system was that as many as possible of the cultivators a landholder should be included in it, in practice, it was for the most part a rent to the Potails, and some few of the head inhabitants, "The Potails having friends and relations in the Villages to whom he would be partial, could not be safely entrusted with the power of fixing rents."

Colonel Munro's Report 30th Sept. 1802, P. 4 30th November 1806 P. 7.

243. With regard to the superior facilities, which the renters, or even the people are supposed to possess, of distributing the assessment, we may observe, that in the Ceded Districts, the classification and assessment of the lands was in a great measure made by the Inhabitants, themselves, and it has been admitted by high authority, that where a Survey has been properly conducted it must be the best possible standard of assessment, because all the intelligence, all the accounts, all the experience of the country are drawn out to assist the Collector informing it.

Board of Revenue to Government 1808, 25th April 1808. P. 46.

244. It is difficult 'say the adversaries of Ryotwar' to assess each field with "an equal rent because the value is liable to perpetual variation from the different hands into which it may fall, the degree of culture or of neglect it may consequently receive and from the corruption, and fraud which would influence the assessment of it. Equality of assessment whether under a temporary or permanent Settlement is scarcely attainable since the condition of Villages must be liable to vary, according to the different degrees of industry, prudence and means of the persons who possess them. It is

Minute 5th January 1818, Para 284.

Board of Revenue proceedings 29th March 1813, P. 41.

nevertheless desirable that the amount of the settlement (decennial Village) should be proportioned as nearly as possible to the relative actual value of each Village Equality of assessment then, whether of a field or a Village is scarcely attainable; nevertheless as there must be an assessment, the object in both cases is, to get as near to the truth as possible.

245. "It seemed obvious that an assessment proceeding from villages to fields, from the aggregate to the detail was less open to error than one proceeding from fields to villages, or from the detail to the aggregate."

Minute Do. Do. Para 284.

246. "The business of (assessment) was begun by fixing the sum which was to be the total revenue of the District, the amount fixed by the Collectors was usually from 5 to 15 per cent, lower than the Estimates of the assessors; for it is in 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 can be easily realized. After fixing a certain sum for the districts, it next remained to determine what share of this sum should be imposed upon each village, and then came the business of fixing the rent of each field.

Colonel Munro's report of the Survey of the Ceded Districts. July 1807. Para 6.

247. It appears then, that the Ryotwar System of Assessment proceeded from Districts to Villages, and from Villages to fields, from the aggregate to the detail, to avoid the errors of over assessment which would have followed, from observing a contrary process that the Village system of assessment neither ascended to the aggregate of Districts, nor descended to the detail of fields, but took a middle course and simply assessed villages.

248. The object of the proposed plan (decennial or permanent lease) is to fix the demand upon the lands and by satisfying the people that Government will abstain from taxing improvement so to excite their industry, as to enable them in progress of time to pay with ease a fixed land tax.

Proceedings of the Board of Revenue, dated 29th February 1812. Para 235.

249. If, by fixing the Government rent at one-third, the ryots were allowed to enjoy the remainder and all such future increase as might arise from industry he would never relinquish his farm and all cultivated land would soon become private landed property.

Colonel Munro, 7th July 1807. P. 3

250. It is evident, that when the improvement of the country shall have proceeded so far, that the fixed land tax or revenue shall not exceed one-third of the gross produce of the land, where it now amounts to one-half, land will have become a valuable and saleable property and consequently an ample security to the Government for its dues.

Letter from Government, 29th February 1812. P. 237.

251. If more than one-third is demanded as rent there can be no private property, for it is found, that, when land which has formerly been Enam 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. I am therefore of opinion that in a permanent Ryotwar settlement of the Ceded Districts the rent of the Government should be about one-third of the gross produce. The present assessment is about 45 per cent.

Colonel Munro's, 7th July 1807. P. 3.

Colonel Munro, November 1806. P. 9.

252. The necessity for granting occasional remissions and for expense of Tuccavy and Tank repairs will diminish by degree in proportion to the gradual improvement of the country.

Do. do.

Letter from Government, 29th February 1812. P. 297.

253. No remissions shall be made on ordinary occasions for bad crops or other accidents.

254. A reduction shall be made in the assessment whenever the ryot engages to repair wells, embankments, and small tanks. The repairs of all tanks not rendered private property shall be made at the expense of Government. Tuccavy shall be gradually discontinued.

Colonel Munro, 7th July 1807. P. 11.

Do. Do.

255. There can be no doubt that the high advantage resulting to the land holders from the knowledge of the utmost amount which they can be called upon to pay must operate as a powerful incentive to improve and extend the cultivations of the lands.

Revenue Letter from Fort St. George, 12th February 1812 Para 238.

256. The ryot knows before he sets his oxen to the plough, and drops his seed into the ground the utmost limit of rent, that he can be called upon to pay and that the advantage of additional labor, employed upon his fields, will be all his own, as well as the advantage of additional produce.

Colonel Munro, 7th July 1807. P. 11.

Board minute, 5th January 1818, P. 279-280.

257. Under the village settlement the ryots were made jointly and separately responsible for the payment of an *invariable* sum as revenue in every year.

258. Should fail ures occur which cannot be made good from the property on land of the defaulters, the village in which they happen shall be liable to them to the extent of 10 per cent. on the rent of the remaining ryots but no further.

Colonel Munro, July 1807. P. 11.

Board minute, January 15th, 1818, P. 203.

259. The Ryotwar system effected an entire change in the nature, and in many instances in the extent of the land tax it forcibly changed warrum into teerwa.

Mr. Wallace, Collector of Tanjore to the Board, 28th March 1810 on the project for fixing a money rent in Tanjore by a village lease.

Letter from Fort St. George, 29th February 1812, P. 79 containing rules for the formation of a quin quennial and ultimately of a permanent lease in Tanjore.

Do. do. P. 70

260. "The Nobob with all the power and authority of a despotic Prince, and of a conqueror could not establish in Tanjore a fixed invaluable Village money rent. The Rajah's Government which was not less arbitrary, could not effect it. The general wish which the natives of the province feel to have their lands under amauy prevented it."

261. "The practice which has lately prevailed in Tanjore of an amauy division of the crops with the Meerassdars of such village as were not willing to accede to a ready money settlement is to be hereafter discontinued and is in no instance to be permitted."

262. "Where the Meerassdars may refuse to accede to a ready money settlement a *grain morce* shall be fixed for their villages, &c."

263. "When meerassdars shall refuse to accede to either of the prescribed modes of settlement (money or grain) the Collector is authorized to declare them incapable of any interference with the cultivation or the produce of lands, &c."

Do. do. P. 74

264. "From the Ryotwar survey has resulted the infraction of the rights of the Meerassdars in the Carnatic, the admission of the Pycarees and coddums on equal terms to the occupation of land, the resumption of what belonged to a public body, and conferring in lieu of it a stipend in money on one individual."

265. "Where the meerassdars may refuse to accede to the settlement of their villages agreements shall be entered into with Paracoodies or other ryots of the villages. In villages when the Meerassdars shall refuse, a money or grain rent, and when there may be no Paracoodies the Collectors shall be authorized to grant to the Pallers a proportion of the crops."

Rules from the quin quennial and permanent lease of Tanjore, 29th February 1812. Para 73.

266. "In cases where the meerassdars by the above rule may be removed from the management of their lands they shall be allowed 10 per cent. on the Jumma realized upon the villages payable in money from the Treasury of the Collectors."

Do. 75.

267. We see from these extracts not only that the permanent Village system bore a close resemblance to the proposed permanent Ryotwar system in most of its chief and unobjectionable particulars, but that the abuses which were supposed to have been the result of the Ryotwar survey were incorporated, or rather copied into the Village system.

268. The question in dispute then is narrowed into a consideration of the expediency or otherwise of an assessment by fields. It cannot be intended to say

that there was any thing radically vicious in assessing fields but that the difficulties of doing it were so great as to have made the attempt, if not quite visionary at least, Herculean an attempt, and that in consequence it has completely failed.

269. Let us weigh then what were the real difficulties of the task. It is undisputed that all the dry, garden, and plantation lands in the Ceded districts, in Coimbatore and in the Barahmahl and a considerable proportion of these in the Province of Arcot, had paid a money assessment, either for a measured portion of land, or for an extent in which a certain quantity of seed could be sown, sometimes fluctuating with the produce, sometimes not, from time immemorial. It is admitted that in some of these provinces at least, the assessments were the result of a survey, in others they must have been the result of calculations of produce and price. It is admitted that two-thirds at least of all the lands in these provinces are of the description before mentioned. All that was to be done with these lands therefore, was to define and fix, what from time and abuses had become vague and fluctuating. This was done by a fresh measurement, by a classification of fields and by an application of the old Teerwas or assessments to the new area with such modifications as appeared necessary.

270. By a new measurement of the land however it is not to be understood an alteration in the size or superficial contents of the fields. The fields remained untouched but their constituent parts were in the Barahmahl and in the Ceded districts, calculated by the English acre, in Coimbatore by the old standard of measure, the Bullah which contains rather more than three acres. The rent was fixed as before upon each field of so many acres and fractions. Some fields continue to pay their former rent, others continue to pay very nearly what they paid before, some pay less, some more. The old assessment was the standard by which the new was regulated.

271. There was no such guide for the assessment of the nunjai lands, it was necessary therefore to substitute calculations of produce and price and to correct them by references to former payments and other data and when it is considered that in the Ceded Districts, the Ryots had a great share both in the classification and in the assessment of the lands, that both were frequently modified at their suggestions, that the Ryots of one Village checked the assessments of another, so that "such Villages as claimed more than the average remission were investigated by the principal ryots of their villages, and each claim was admitted either fully or with such modification as both parties agreed upon. That

Colonel Munro, on the survey of the Ceded Districts, 26th July 1807. Para 45 & 6.

in villages where complaints were made of the classification the objections were examined, and if they were allowed to be just, by Ryots not interested in the matter, the necessary alterations were made, each ryot knowing the produce of his own land, and of his neighbours' lands, took care to see where those qualities were equal that their own were not placed in a higher class by the assessors."

272. "That 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.

273. That as it still however remained to be ascertained 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 one year, again examined in the presence of the principal inhabitants and either lowered or confirmed as circumstances appeared to require.

274. That 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 when it is recollected that all these checks in carrying on the detail of the assessment, were accompanied by equal caution and moderation in determining the aggregate. Can it be credited that the principle of the survey was visionary or the result a failure so complete that in attempting to fix in moderate equal assessment on each field we imposed a most unequal, and heavy over assessment on the country?

275. In assessing *each* field with a money rent, we merely followed the example of Hurry Roy of Bijanuggar, in Canara, and of Seepa Naik who did the same thing in Soondah and Nuggar. The adversaries of the Existing Ryotwar field assessment however have no objection to the field assessment introduced by Hurry Roy into Canara; because it is supposed, 1st, not to have been founded upon any actual measurement of the land, or *arbitrary classification* of the soil, 2ndly because from the certainty of the seasons and the stability of the tenants tenure in Canara prompting them to cultivate to the utmost, the average produce of almost every arable field in Canara has been known for ages, and each is correctly termed a field of so much produce, 3rdly, that as the Government from the earliest times had always received a portion of this produce in kind an Establishment of Village Accountants had existed coevally with this practice who kept detailed accounts of the occupation, cultivation, and produce of the land, from which accounts the produce of each field was easily known, the seed being calculated to bear a given proportion to the produce.

276. That an actual admeasurement of the land and a careful classification of the soil, should be considered as hindrances rather than aids to the formation of an equal assessment is certainly a startling proposition. Is the measurement of land a practice peculiar to the Ryotwar survey of India or is it the basis of land surveys in every part of the world or is it more difficult to measure correctly a field than a road or an acre of land in India than in Europe?

277. The classification of the soil, under the Ryotwar survey is said to have been arbitrary. In some particular instances this may have been the case, but Colonel Munro has distinctly stated that in the Ceded Districts, the classification was made rather by the Potails, Curnum and Ryots than by the assessors. In Dindigul the assessment was formed as well from the judgment of the surveyors as from the consent 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 Teerva, before the rate itself was made.

278. In the Southern division of Arcot it appears that the consent of the Ryots was necessary to the classification and assessment of the lands.

279. In the Northern division of Arcot the system appears to have been exactly the same as that pursued in the Ceded Districts, we may presume tho' it is nowhere stated, that the classification was made with the consent of the ryots.

280. In Coimbatore after the lands of a village were *once* classed it was considered to be unnecessary to do it a second time, and from this one instance, and that by no means a clear one, of departure from the principles of the system conclusions unfavorable to the Ryotwar Survey are drawn, not from the Rule, but from the exception, not from the use, but from the abuse.

281. In every other respect it cannot but be admitted that the Ryotwar Collectors possessed the same facilities in making a field assessment as the offices of Hurry Roy that is the accounts of the occupation, cultivation, and produce of the land kept from the earliest times by the Village Accountants.

282. For the argument attempted to be built upon the certainty of the seasons in Canara ensuring less variation of produce appears to have no force whatever. Exact accounts of the fluctuating produce of each field might have been as easily kept by the Village Accountants as account of a more certain produce. In each year, in order to ascertain the dues of the circar, the crop must have been measured both in Canara, and in the Ryotwar Districts, the average of the latter produce would therefore be a certain data for the Regulation of the assessment as the invariable produce of the former. Why then is the Canara field assessment tacitly approved and the field assessments of Colonel Munro and his associates reprobated?

283. We have incontestible evidence also that this much reprobated innovation of substituting *Warrum* for *Teerwa* and which has been charged exclusively upon the Ryotwar survey has been adopted by the zemindars of the Northern Circars, who are reported as collecting their rents pretty generally in money and making regular Ryotwar settlement upon the old plan. The difference between the two systems is that the land in those districts not having been surveyed and assessed by fields the money rents are fluctuating and capricious in the other they are fixed and incapable of increase.

284. The object of our survey was so to fix and define the Demand on the land as to encourage the Ryot to improve it, so that however great that improvement might be he should receive the whole.

285. When rents have been fixed by a survey, estimates (of produce) are no longer necessary and the farmer who holds several fields may let them at what rate he pleases either higher or lower than the public assessments without any interference of Government. The lands however cannot be let to under tenants, when

the rent is often more than half the produce, but when the assessment is lowered, the cultivation improved and the condition of the inhabitants so much bettered as to enable them to take lands from the present occupants at an advanced rent, those who are now cultivators will be land lords. The land rent will be a land tax and it will be no longer necessary for Government to superintend cultivation."

223. "The ultimate object of this arrangement (a ryotwar system founded on a field assessment) should be the rendering the cultivators stationary, the lands saleable, and the farms small estates; but this can only be effected by making such an abatement of rent as shall leave to the cultivators after discharging all demands such a profit as may enable him to find a purchaser whenever he may wish to dispose of his farm."

287. After reading these paragraphs can there remain a doubt in the mind of any thinking person of the beneficial tendency of the field assessments upon the interest of the Land-holders? We found the ryots who come under our rule paying a tax in kind of from 50 to 60 per cent. of the gross produce of the soil, or a tax in money of from 30 to 40 varying with the crop, and always fluctuating and undefined. In the Zemindary districts we have perpetuated this tax, for the Zemindars are authorized to collect the customary dues in money and in kind and the same permanency would have been given to it, in all other districts had the lease system been confirmed. In the Ryotwar District by fixing the assessment, we have offered an incentive to the Ryot to increase the produce, and thereby to diminish the proportion which the rent bears to it, so that what was formerly a tax equal to half the produce is now in the Barahmahl and Coimbatore become a third or only a fourth.

288. But we are told that the Collectors are unanimous in their opinion that the village lease has materially improved the condition of the great agricultural population of the country, that the Ryotwar Teerwas had nearly everywhere been greatly reduced, that in Cuddapah and North Arcot a picture of prosperity is drawn of which the parallel may in vain be sought for throughout the Revenue records of this Presidency.

289. This unanimous opinion of the effects of the lease it should be remembered was pronounced when scarcely a moiety of it had expired, it was only good, therefore as far as it went, and we must know that it was repeated, before a verdict can be pronounced in favor of the system. It is stated however that the Ryotwar Teerwas were generally reduced, by which we are entitled to argue that the field assessments were the basis upon which the renters settled with the Ryots, indeed it is distinctly stated that this was the case in North Arcot, the foundation therefore, of whatever prosperity the country may have attained under the lease, was laid in the Ryotwar survey which fixed in perpetuity the Government demand upon each field. This secured to the Ryot the fruits of his own industry. If the renter kept faith with the ryot the latter knew before he yoked his oxen to the plough, the utmost amount of rent that could be demanded of him, the fruits of his industry were secured to him and he had a powerful incentive to improve his

farm. It was a matter therefore of comparative indifference to him whether he paid his rent to the Potal as an agent of Government, or in his capacity of Village renter. The renters having obtained favorable terms for themselves were able to grant them to the under ryots, in a reduction of the survey rates, but that such a means of really limiting the demand upon the ryot existed was owing to the previous ryotwar survey. We find that in the Northern Division of Arcot, the renters

Report of Mr. Græme
North Arcot. 1818.

lessened the rates from 10 to 12 per cent. only without injuring their own aggregate collection, but securing to themselves an average profit of 6 per cent. upon their leases. The demand of Government for revenue in the 6 first years of the lease of North Arcot was 2,903,205 S. P. The actual value of the land in cultivation according to the survey assessments for the same period was 3,448,807, deducting from the sum the amount that would have been paid to the Monegars or Head men 95,515 S. P. the remainder 3,353,292 S. P. is what would have come into the Public Treasury under the Ryotwar system. Of this excess of produce beyond the demand 386,280 S. P. went to the Ryots leaving a clear net profit of 106,375-40-35 or about 6 per cent. to the renters.

290. If the last years of the lease were as favorable as the first, there can be no doubt but that it was eminently beneficial both to Renters and Ryots, but the basis of this prosperity, was a large reduction in the public demand upon the renters, leading naturally to a corresponding reduction in the renters demand upon the ryots.

291. It will be remembered that Colonel Munro's plan for a permanent ryotwary settlement was pronounced to be visionary and impracticable because Government could never afford to make such a sacrifice of present revenue as would be produced by the measure, and because it was in vain to hope for any increase from the waste.

292. Colonel Munro proposed to make a deduction of from 25 to 33 per cent. upon the survey assessments, and with this reduction to take the greatest amount of collections made under any one year of the Company's Government as the basis of the settlement, viz., 1,494,588 S. P. which would have given 1,115,605 S. P. as the land rent in the two or three first years' difference between the highest collections and proposed settlement or immediate sacrifice of revenue 378,980 S. P. Colonel Munro calculated that from the 3rd to the 5th year the revenue would increase a lac of pagodas or lac more from the fifth to the 7th year, and in ten years from the commencement of the settlement that the augmentation would be 3 lacs when the revenue would nearly have reached the standard to which it had attained before the introduction of the new settlement, and would have gone on growing with the resources of the country "with a constant avarice of increase." The basis of the decennial lease of North Arcot, was the average of the 7 preceding years' collections, which led to a sacrifice of revenue of upwards of 3 lacs of pagodas in the space of six years.

293. Colonel Munro expressed a confident opinion that a rapid increase of cultivation would be the consequence of a reduction of the assessment in the Ceded

Districts, and we are informed that this was the result of that measure in North Arcot, for in the five years of the lease, the cultivation exceeded that of any preceding year since the assumption of the Province by the British Government, by upwards of 40,000 canies.

Report of Mr. Græme
1818.

294. What then was the essential difference between the Ryotwar system of Colonel Munro, which was considered to be visionary and impracticable, and the village lease system of North Arcot? The one involved a large sacrifice of existing revenue, by a permanent and recorded reduction of from 25 to 33 per cent. in the Government demand upon the land in favor of that class by whom all revenue is produced, making provision for a future increase by retaining in the hands of Government the right to collect revenue from increased cultivation. The lease involved both a present and permanent sacrifice of revenue, by sinking the Government demand below what would have been its level under the ryotwary system and by relinquishing all claim to the waste. These boons were not conceded to the class by whom the revenue is produced, but to an intermediate class who were left to make their own terms with the ryots, and who were authorized to collect the full survey rates for all lands then in cultivation, and for all that might be brought into cultivation.

295. The interests of the renters led them to make a reduction in the survey rates but this reduction was neither permanent nor recorded. Whether the ryot, the hereditary occupant of the land, the producer of the revenue, was to obtain any benefit from the sacrifice of revenue made by Government was left optional with the renters, that a clear view of their own interests led the renter in some instances to grant indulgent terms to the tenants is a fortunate circumstance, but there is no evidence that the practice was universal.

296. The one system proposed to confer an absolute proprietary right on the ryot, and to secure to him the privilege of paying his tax direct to the officers of Government. The other contemplated no such benefit for him but on the contrary his perpetual degradation as the tenant of a person who might or might not as it happened, have any common interest with him.

297. It is however fully admitted that the gradual conversion of the Village into an individual, that is into a Ryotwar system was contemplated as the general tho' not the universal result of the measure, but that the change was to be worked out by the inclinations of the "people," the system not only professed, but actually tended gradually to convert the collective *Gramwar* or Village settlement, into an individual Ryotwar, free from all the evils arising from permanent field money assessments incapable of being permanent and from compulsion.

298. At last then it is avowed that an individual Ryotwar settlement is the desideratum provided we can hit upon an unobjectionable mode of assessing each

Ryot. The advocates of the Village system contend that the Head of the Village, the renter from his more intimate acquaintance with the affairs of the village, his superior knowledge of all its localities, his fellow feeling for his unfortunate brethren, the assistance and forbearance which he knew how and when to afford to each ryot, the interest he possessed in supporting his popularity among the village community by a system of conciliation and above all his entire dependance upon the ryots themselves to enable him to fulfil his engagements, would render him a much more acceptable superior to them, and a much fitter agent for apportioning the assessment to be paid by each individual of the village community, than the Collector or his Deputy, while the advocates of the Ryotwar contend that the Collector having no motive whatever to bias him in favor of one ryot more than another having on the contrary a strong interest in apportioning the assessment impartially, amongst the ryots was *prima facie* a fitter agent for the work than the head of the village who was liable to be biassed by his friendships and enmities, and by the personal interests which belonged to him as renter of the village and as the collectors could command all the intellect, all the accounts, and all the experience as well as the assistance of the inhabitants themselves in forming the assessment he possessed not only the advantages which belonged to the Head of the Village for the task, but such as were peculiar to himself, so that in all probability the permanent field assessment which was the result of the Ryotwar survey, tho' not free in some instances from gross defects was the best possible standard that could be adopted.

299. But not only this, the assessment fixed upon the fields under the Ryotwar system was an act of Government to the maintenance of which the public faith is pledged, it is a matter of record, a tangible thing to which the Ryot may appeal in every case of dispute with the Government, under the Village system this might or might not have been the case in districts which had been previously surveyed, and the fields, assessed as it does not appear that the renters were in any instance bound down, to make the survey rates the maximum demand upon the ryot, or even to take it as the guide for their demand.

300. In other districts this could not be done. For the basis therefore, of the individual settlement which was expected to grow gradually out of the Village settlement, it would have been necessary to adopt the *customary* rates of assessment, or the rates agreed upon between renter and ryot neither of which could be matters of record, and about which therefore there might have been incessant grounds for dispute, instead of the standard fixed by the Collector, not by compulsion but with the co-operation of the ryots, and sanctioned by the Government.

301. Of the real effects of this lease upon the finances of Government a statement is wanting to show the average of collections for some years preceding the settlement, the amount of the lease settlement compared with this average and the net collections made upon it, with the balances remitted.

	Rs.	As.	P.
The demand for the two first years of the lease in } Coimbatore was	3,538,590	0	0
The collections	3,451,072	8	5
Balance	87,517	7	7

	Rs.	As.	P.
If the lease had stood the demand for the next eight years, would have been... ..	16,236,388	15	4
The actual collections under the Ryotwar system for that period amounted to... ..	17,288,650	7	11
Excess... ..	1,052,271	8	7

302. But the fluctuations on the amount of Revenue under the Ryotwar system is another argument urged against it, and we have seen that the realization of all but 2 per cent of the Public Demand upon the permanently settled districts is quoted as triumphant evidence of the beneficial effects of that system. But except in one year of famine, the fluctuations of Revenue in Coimbatore under the Ryotwar system have been uniformly in favor of Government, and the demand has been realized with a punctuality of which there is no example in any permanently settled District. The true test of a steady Revenue is the proportion of the public demand realized within the year—if there are balances to a considerable amount outstanding at the end of the year, and if extraordinary measures are resorted to, for their realization, such as attachment and sales, then the Revenue is fluctuating and uncertain. If this test is applied to Zemindary Districts, to Districts leased and to Ryotwar Districts it is the latter only that will stand it. If the adversaries of the system should retort and say, that this punctuality is owing to the rigor with which the collections are made and to the oppressions practiced by the agents employed in the work, the answer is, that no District can thrive under such a system of oppressions. If therefore it can be proved that Districts have attained to a considerable share of prosperity under a lengthened administration of this system we may venture to pronounce the allegation groundless.

303. Whether the collections are made under *other* systems with rigor, or with lenity—to what extent property is distrained for balances, or to what degree of distress the Ryots are reduced by the realization of the Revenue, the Government are as ignorant as if the people who paid it were not their subjects.

304. But the Ryotwar system it is said was abandoned, not overthrown. "The artificial *props* borrowed from an arbitrary and oppressive Government by which the superstructure had been supported, were sapped by the principles of British Justice, and thereon once destroyed the whole fabric fell never it is to be hoped to be raised again on a similar foundation.

305. It cannot for a moment be supposed that this Anathema was fulminated against a system which had for its objects, to limit the demand of Government upon the land, to confer a proprietary right in the soil or the Ryots, to secure to the Ryots, the fruits of his own industry, to increase produce and thereby diminish rent, to render the cultivators stationary the lands saleable and the farms small Estates? It must have been directed against that system which Colonel Munro and his associates had laboured to eradicate, and which was on the point of expiring in all the Ryotwar

Board minute 5th
January 1818 Para
277

Colonel Munro's reports already quoted.

Districts, when their labours were rendered ineffective by the introduction of the triennial, and subsequently of the decennial lease for it cannot be too often repeated that when this passage was penned no fair trial had been made of a Ryotwar settlement founded upon a survey.

306. The Barahmal came into our possession in 1792. In 1794 it is believed Colonel Read commenced his Survey, that it could have been but barely finished in 1798 is evident from Colonel Read's own letters when he speaks of the District, as then under ~~lease~~ and of his wish generally to qualify the assessment. In the following year that officer and his associates were obliged to suspend their labours and to engage in active field service. In 1800, preparations were made for introducing the permanent zemindary settlement, which were completed in the following year we have seen that the survey of the ceded Districts, was not finally completed when the triennial lease was introduced that in the Southern Division of Arcot not half the District had been assessed when the work was suspended by the lease, that it was completed in the Northern Division of Arcot at the end of 1806 and that the District was rented in 1808. That in Dindigal the introduction of the zemindary settlements followed close upon the completion of the survey, that the settlements were made for a series of years on the survey rent in Coimbatore, the triennial lease was introduced the very year after those rents had been revised. It cannot be questioned then, that so far from any superstructure having been raised, the foundations of the Ryotwar system had hardly been laid when the work was suspended, and a system established which rested upon an entire different basis, for no two things can be more distinct than a Revenue settlement bottomed upon a survey, under which a Ryot knows the fixed "rents of the different fields which he cultivates, that the demand upon him cannot exceed their total amount, and that this is the utmost limit of his rent not only for the present for every succeeding year, and a settlement which is regulated. Either by mamool, the custom of the country, or by the discretion of a renter.

307. Having now examined all the arguments that have been advanced against the Ryotwar system, having shown that these arguments are either founded in a complete misapprehension of the system as it exists, or apply entirely to a system that has been long exploded. Having shown that when these arguments were urged no trial had been given to the system—we may proceed with advantage to enquire into its effects in an extensive province for the last 13 years.

308. "There can be no doubt" said Colonel Munro "that the kolwar or Ryotwar settlement is better calculated than any other to bring to view the whole resources of the country but whether it is equally well adopted to improve them can perhaps never be certainly known but by a long trial of its effects in an extensive District,"

309. Coimbatore is the only District under the Madras Government in which the Ryotwar system has had a fair trial. It has obtained there without interruption for 12 years. The assessments are moderate, the system has been administered by the same authority and upon uniform principles.

310. For the first four years of our rule we were employed in exploring the resources of the country, and in surveying and assessing the lands. In Fusly 1212, the first settlement of the whole district was made upon the survey rates, the result was an increase in the land Revenue from Rs. 1,854,468 to Rs. 2,117,554. There could be no doubt from this great and sudden increase, that the assessments were in some places too high, and this apprehension was abundantly confirmed by a fall as rapid in the 3 following years. In Fusly 1216, the Revenue had declined to Rs. 1,780,420 and the cultivation from Caunies 1,220,376 to Caunies 938,701.

311. The decrease was however entirely in the Southern Division where the survey had not been revised—in the Northern the Revenue gradually and steadily increased, and the advantages of a fixed assessment were immediately proved by the sinking of wells and the conversion of common arable lands into Gardens. The number of Caunies under Garden, cultivation in Fusly 1211, the year before the survey rates of both divisions came into operation was Caunies 51,232. In Fusly 1217 the year before the introduction of the triennial lease they had increased to Caunies 79,781. From the depression of the Revenue in the Southern Division it was evident that a very considerable reduction must be made in the highly assessed Punjai lands, and this measure was accordingly carried into effect in Fusly 1217.

312. Of the Ryotwar system however under the reduced scale of assessment *no trial was made*, it was abolished in the following year, and a triennial lease substituted. The District at the expiration of the lease in 1811-12—Fusly 1221 reverted to the Government with its resources deeply impaired. The Revenue of the last year of the lease was Rs. 2,129,363 of the following year only Rs. 1,768,949, and in the next and second of Ryotwar management it fell to 1,660,492; another lease was then formed under which the Revenue was partially collected for 2 years. This was cancelled in 1225, when the Ryotwar system was re-established.

313. The settlement for the four years preceding had varied from Rupees 1,836,371 to Rs. 1,660,492. In Fusly 1225, the next settlement amounted to Rs. 1,933,172, and with the exception of one or two very bad seasons has gone on gradually, but steadily increasing until it has reached the amount of Rs. 2,202,011 whilst the land on cultivation has increased for between nine and ten, lacs of caunies to about 14 lacs and a half. These are the effects of 12 years of the Ryotwar system upon the public Revenue, we may now proceed to enquire what effects it has produced upon the general resources and private wealth of the country.

314. It has been stated that the conversion of inferior into superior classes of land is chiefly accomplished in this District by the unassisted efforts of the Ryot. In the conversion of Punjai fields into Gardens it is exclusively so, for it is not the practice to assist ryots with advances in digging wells the consequence is that none, but Ryots of substance and possessed of capital can embark in such an undertaking.

315. The most valuable lands in the District and those which pay the highest assessments are the plantations of cocoanut, Bettlenut and other fruit trees. The expense of forming plantations of this kind is great, varying from Rs. 150 to Rs. 400 per cawny.

316. In fusly 1225 the number of cawnies of this description was 850 cawnies yielding a Revenue of Rs. 14,372. In fusly 1236 the No. of cawnies was found to be 1,167 cawnies which paid a Revenue of Rs. 17,111-15-11. The lands next in value are those irrigated from perennial streams, the chief produce of which is rice, but in which are also grown plantains, sugar and other valuable products. The number of cawnies in cultivation of this kind in fusly 1225, was 42,930 assessed at Rs. 4,39,703. In fusly 1236, they had increased to cawnies 48,543 and yielded Rs. 4,55,457. The Poonjee Garden lands are those which stand next in order of value the excavation of a well costs from Rs. 100 to 600. In fusly 1225 the No. of wells in repair was ... 27,097. In 1236, the No. had increased to ... 31,965. The quantity of Garden land in cultivation in fusly 1225 was ... cawnies 98,423. Yielding... Rs. 4,33,142. In 1236 the quantity was ... 1,20,355. The Revenue ... Rs. 5,47,115. The No. of Poonjee cawnies occupied and paying rent in fusly 1225 was 120,322. Which yielded... Rs. 14,48,813. In fusly 1236 the No. of Poonjee cawnies had increased to... 12,74,541. The Revenue to ... 15,01,061.

317. We have seen that the Revenue in fusly 1224 the year previous to the re-establishment of the Ryotwar system amounted to... 18,36,371. In 1236 after 13 years administration of that system it amounted to. 2,208,011 or if the value of Villages granted on Shotriem tenure in Fusly 1235, 4259-11-6 be added, which it ought to be to make the comparison a fair one to. 2,206,270-11-6. Difference... 389,899-11-6.

318. A general comparison between the cultivation and Revenue of 1225 and 1236 the first year of the Ryotwar system and the 12th gives the following results.

	FUSLY 1225.				FUSLY 1236.				INCREASE.			
	Bullas & Cawnies.		Settlement.		Bullas & Cawnies.		Settlement.		Bullas & Cawnies.		Settlement.	
			Rs.	A. P.			Rs.	A. P.			Rs.	A. P.
Poonjai ...	416249	91	1113042	0 9	440922	71	1180975	2 7	24672	134	6733	1 0
Garden ...	34048	154	433142	13 7	41686	103	547115	4 0	7587	103	113972	6 3
Total Bullas.	450298	94	1546184	14 4	482559	14	1728090	6 7	32260	8	181905	8 3
or Cawnies...	1301644	11	...	...	1394906	53	...	...	93262	4	...	...
Nunjai ..	43730	4	454075	9 0	49710	133	472569	11 1	5930	133	18494	2 1
Total...	1345424	53	2000260	7 4	1444617	31	2200660	1 8	99192	131	200399	10 4

Fusly.	Caunies in cultivation.	Settlement Rs.	
1224	*	1,836,371	* Rented and no accounts.
1225	1,345,424	1,983,173	
1226	1,355,436	1,903,830	
1227	1,323,294	1,990,387	
1228	1,412,064	2,043,161	
1229	1,419,746	2,058,022	
1230	1,415,303	2,014,138	
1231	1,418,249	2,027,127	
1232	1,458,459	2,114,145	
1233	1,464,136	2,077,100	Complete failure of the rains.
1234	1,472,844	2,159,756	
1235	1,448,221	2,191,396	
1236	1,444,617	2,202,011	

319. These are the net Settlement of Government lands under the immediate management of the Collector and do not include the Pesheush paid by the Poligars, Hill rent moterpha, &c., including these items the Settlement of 1224 the year before the introduction of the Ryotwar system was Rupees 1,864,391.

In Fusly 2,381,391
Increase 5,250,000

320. It will be seen from the accounts given above that this is not a comparison between an exceedingly good, and an exceedingly bad year, but a fair measure of the state of the District when the Ryotwar system was re-established, and its present state notwithstanding the occasional intervention of bad seasons—which it is believed has materially retarded the prosperity of other Districts the Revenue and Collections of Coimbatore have gone on steadily increasing and that too in the most valuable branches, for whilst the increase from Poonjai lands has been only Rs. 67933—the increase from Gardens amount to 113973.

321. The increase in the cultivation of Nunjai lands it will be observed amounts to nearly Caunies 6000—whilst the increase of Revenue has been only Rs. 18494. Here therefore it is necessary to explain that notwithstanding this general augmentation of the general Revenue a reduction was made in the assessments, so late as Fusly 1231—that is in the permanent demand of Government upon the land to the extent of 88118—chiefly upon the rice lands.

322. There is, however, no necessary connection between the settlement of the land Revenue and its realization, but if we find the collections go hand in hand with the settlement for any number of years the legitimate conclusion is that the District is paying within its means and prospering. However fallacious this principle may be when applied to the nations of Europe it is unquestionable with respect to India, for there is no instance on record of an excessive Revenue being punctually collected for any number of years in succession. In Fusly 1224 the year before the reintroduction of the Ryotwar system, the land Revenue including Village Tax was... 1,864,391 1 11

Collections within the Fusly	...	...	1,810,523	15	6
Remainder	...	...	44,867	2	5
Subsequent collections	...	...	22,768	0	0
Balance	...	...	22,099	0	5

In Fusly 1225 the first year of the Ryotwar system the demand on account of land Revenue and the sundry taxes belonging to it was ... 2,131,863

Collections within the Fusly	...	...	2,043,475
Remainder	...	...	88,388
Subsequent collections	...	...	68,592
Balance Remitted	...	...	19,796

In Fusly 1236—

Demand	...	...	2,389,391
Collections within the Fusly	...	...	2,384,144
Remainder	...	...	5,247
Subsequent collections	...	...	4,164
Balance	...	...	1,082
Since collected	...	...	121
Balance	...	...	961

Lands are occasionally cultivated after the conclusion of the Settlement and brought to account under the head of Extra Revenue including these the produce of the land Revenue in Fusly 1225 was ... 2,116,761
In 1236 ... 2,40,343

We have here the most satisfactory evidence that after 12 years of a Ryotwar system a land Revenue of nearly 24 lacs is collected with much greater facility than a Revenue of little more than 18 lacs was, when that system was re-established we find that Trade has advanced in an equal rate with agriculture. The Revenue from Customs Licenses and stamps in 1225 was ... 141,274

In 1236 ... 262,690

this added to the increase of land Revenue shows a total increase in the public resources of nearly four lacs of Rupees and as the principal branches of the Revenue are gradually augmenting we are quite warranted in estimating the permanent addition to the income of the state from the Province of Coimbatore since the re-introduction of the Ryotwar system at three lacs of rupees per annum.

323. But the fact of most importance is the creation of a private property by the outlay of Capital on the land. It has been stated that the greatest proportion of the Garden land and of the plantation land is of this description. To a certain extent it was always so and this property has increased considerably more than one fourth within the last 12 years. The former price of this land varied from 3 to 6 years purchase of the net rent the present years present price is from 4 to 7 years.

324. No other land was saleable when the Ryotwar system was re-established in 1225; at present not only are rice lands irrigated from perennial streams saleable, but the Punjai or common dry lands also, and that to a very considerable extent.

71

325. The quantity of land in cultivation of all descriptions in Fusly 1236 was Caunies 1,444,617 of which Caunies 716,406 are returned as saleable at from 1 to 10 years purchase of the net rent. These are lands, that will meet with a ready sale at these rates whenever brought into the market and a very large proportion of the remaining lands yield a land-lord's rent to the owner, that is, something after the expense of cultivation assessment, and the ordinary profit of stock. This is found by the disputes which constantly arise for the possession of such land. The desire to have it marks its value, altho' it may not always fetch a money price in the market.

326. These accounts of saleable land are not derived from any Hypothetical data, but from returns given in by the Village Curnums and by the Ryots themselves. There is reason to believe therefore that both the quantity reported to be saleable and its value are much underrated.

327. When the Ryotwar system was re-established in Fusly 1225 the Government assessment was calculated to amount on the average to about 33 per cent of the Gross produce of the soil. By returns recently received it appears that the proportion is little more than 24 per cent. This is according to the accounts given in by the Ryots themselves of produce and charges we may be sure than that we have the minimum of the one, and the maximum of the other. It is not at all improbable therefore that the real proportion which the Government tax bears to the produce does not exceed one fourth with an assessment so moderate, a Ryot can have no difficulty in sub-renting his lands, and accordingly we find this to be the practice all over Coimbatore. Proprietors let their lands to tenants and draw a Land lords rent either in money or kind, they being merely responsible to Government for the fixed assessment.

328. Instances could be adduced of the sales of land in Coimbatore at prices that would be considered high even in the most populous parts of England, it is sufficient however to state the general fact, that in all parts of Coimbatore a very considerable proportion of every description of land has within the last ten years become a private, and saleable property and that by the more outlay of capital increasing the produce, whilst the Government tax has remained stationary. In a large majority of instances this has been done by the excavation of wells which enables the proprietor to grow two certain crops instead of one precarious one, for this was all he could expect when he depended upon the falling rains for his cultivation, the creation therefore of property of this kind not only brings with it an increase of public and private wealth, but is a security against the effects of scarcity in bad seasons.

329. The measured area of Coimbatore is 7700 square miles, about 2600 of which or more than one third is occupied by Hills and Forests. The quantity of Government or taxable land is Caunies 2,195,480 of which Caunies 435,587 have never been cultivated, consisting chiefly of ranges of mountains and can hardly be considered as accessible to the plough, of the remainder Caunies 1,759,969 Caunies 1,464,860 are occupied and pay rent, and 295,103, are cultivable waste; of this waste however 221,724 or more than 75 per cent are to be found in the 5 Taluks

which border on the Hills, and wherefrom the prevalence of wild Elephants and the unhealthiness of the climate improvement is much retarded. The proportion which the occupied lands bear to the cultivable waste in the 9 Taluks which are free from these evils is in.

Names of the Taluks.	Per cent.
Cheur ...	84
Dharapuram ...	86 $\frac{1}{2}$
Perindurai ...	88 $\frac{1}{2}$
Karur ...	93 $\frac{1}{2}$
Erode ...	96 $\frac{1}{2}$
Kongayam ...	97
Pollachi ...	97 $\frac{1}{2}$
Palladam ...	98 $\frac{1}{2}$
Chuckragherry ...	99 $\frac{1}{2}$
Total...	842
Average...	93 $\frac{1}{2}$

330. Of the uncultivable waste, or waste that has never been cultivated viz., Caunies 730,620, Caunies 640,147 or more than 87 $\frac{1}{2}$ per cent are in the 5 Hill Taluks, leaving only Caunies 80,473 to be divided amongst the 9 Taluks in which there are no natural checks to improvement, so that the proportion which the occupied lands bear to the waste of all descriptions in that part of the Province where a gradual accumulation of stock, population and capital might be looked for is as follows,—

Names of the Taluks.	Per cent.
Cheyur ...	82 $\frac{1}{2}$
Perundurai ...	84 $\frac{1}{2}$
Dharapuram ...	86 $\frac{1}{2}$
Karur ...	91 $\frac{1}{2}$
Erode ...	95 $\frac{1}{2}$
Kongayam ...	96
Pollachi ...	96 $\frac{1}{2}$
Palladam ...	98
Chuckragherry ...	99 $\frac{1}{2}$
Total...	880
Average ...	92 $\frac{1}{2}$

331. Of the occupied land, viz., Caunies 1,464,860 Caunies 991,061—pay the full standard assessment, Caunies 84,773 a reduced rent, which gradually advances to the standard, and the remainder Caunies 372,288 the pasture tax, one fourth of the full assessment on arable lands, which is paid only when these lands are brought under the Plough.

332. The original valuation of all the Government lands in Coimbatore amounted to Rs. 3,955,415-6-0.

333. By subsequent reductions in the survey rates, chiefly of the Punjai assessment of the Southern Division amounting to Rs. 674,595-15-7 the value was

reduced to Rs. 3,280,819-6-5. The present valuation gives Rs. 3,372,540-2-11 being an increase of nearly a lac of Rupees in the Government demand upon the land as it stood after the last revision of the assessment. The source of this increase is to be found in the improved condition of the lands, and there appear to be no good reason why in course of time their real value, should not reach to the original standard of assessment.

334. The tracts of Hills and Forests, the productive of but little direct revenue to Government, are an invaluable resource to the country. They afford pasture to large herds of cattle throughout the year, and as every Ryot in the District unites the possession of farming and grazing the profits upon live stock are such as to enable him in some measure to bear up against ordinary losses from his land.

335. A heavy assessment on the land is the only bar to a rapid increase of population in India. The returns of Fusly 1225 gave — — 585,147— as the population of Coimbatore. By the census of last year F. 1236 it appears that the numbers are now 854,050. It is probable that the returns of F. 1235— were not quite accurate, but making large allowances for mistakes, we shall have an increase fully commensurate with the extended cultivations of the country and another proof of its prosperity.

336. The returns of stock in Fusly 1225 and 1236 were as follows,—

	F. 1225.	F. 1236.
Sheep ...	384,598	4,46847
Cows ...	219,789	318,129
Oxen ...	146,857	239,557
Buffaloes ...	43,464	78,900
Buffaloe ...	12,747	26,771
	807,455	1,110,204

337. It has been strongly asserted by the adversaries of Ryotwar, that the prospect held out by its advocates of an increase in the public resources from the cultivation of waste, was visionary, that "there was much more danger of the resources of the country declining than "room to hope for their speedy increase" Colonel Munro calculated that in 5 years after conclusion of a permanent Ryotwar settlement founded on a reduction of the assessment the increase from new cultivation and low rented lands would be a lac of Pagodas, and that in 10 years it would have amounted to about 3 lacs. The increase that has been made to the Revenue of Coimbatore from the investment of waste, without any such systematic reduction in the assessment, is a proof that his calculations were well founded.

338. It has been stated with equal confidence, that the Ryotwar survey fully developed the resources of those Districts in which it was made that is, that we ascertained by it, all the capabilities of the country and the utmost limit to which under any circumstances the public Revenue can be carried. But this

assertion must be received with considerable qualification. The survey was an accurate record of things as they were, it shewed the extent of arable and waste, the population, stock sources of irrigation, &c., but it did not pretend to shew, or even to estimate the extent to which improvement might be carried. For instance the returns by survey of the different sorts of land in Coimbatore gave.

Punjai Caunis	...	2,093,989	9 $\frac{1}{4}$
Garden Do.	...	82,436	2 $\frac{1}{2}$
Nunjai Do.	...	52,467	5 $\frac{1}{4}$
		<u>2,228,893</u>	<u>1</u>

The present returns give for

Punjai	...	2,010,951	6
Garden	...	125,308	3 $\frac{1}{2}$
Nunjai	...	59,220	7 $\frac{1}{4}$
		<u>2,195,480</u>	<u>3$\frac{1}{4}$</u>

339. We see then that since the survey an increase of between 50 to 60 per cent has been made to the most valuable class of lands, the Gardens, and a very considerable increase to the Nunjai which are next in value. This increase arises solely from the conversion of the inferior into the superior classes of these prospective improvements the survey made no mention, and so far are they from having attained their utmost limits, that several projects for irrigating large tracts of Dry land, are now in agitation, and will probably be executed when a sufficiency of hands can be found for the works.

340. But in Coimbatore what is called an annual settlement of the Revenue is made, and this has given rise to much of the animadversion, which have been directed against the Ryotwar system. This is however in fact nothing more than an annual settlement of accounts between Government and the people. It has been stated that all the lands in Coimbatore bear a maximum and a minimum assessment:—when they depend for their produce upon the rain from heaven—they pay the minimum—when artificially irrigated they pay the maximum the difference between the two is great, on the average perhaps, as much as five to one, but the increase in the Ryots profits is in a still higher rate, so that he has a positive incentive notwithstanding the additional tax in effecting the improvements of his land.

341. As however the sources from this artificial irrigation are often precarious, and as it is impossible that the Ryot should pay the additional tax when they fail—it is for his benefit that a door should always be left open, by which he may in time of need obtain a remission of his rent—accordingly at the time of what is called the settlement all applications for remission whether from failure of water crops or other accidental causes are considered, and granted or refused as the circumstances of the case may require—when a Ryot undertakes to convert his field, into a garden, he obtains a cowle a protection for additional taxation for a certain number of years, after the expiration of the terms—he pays a portion of the additional rent which gradually increases, until it reaches the maximum standard.

75

342. From the moment that the cowle is issued, the classification of the land is changed in the accounts, it is taken from one head and entered in another, such portion of the additional rent as may be payable within the year, is entered in the accounts or should the project have failed—the Ryot applies to have his cowle cancelled the land and his rent revert to their original state, so when waste is broken up the Ryot has a cowle, or a term given to him extending from two to ten years, during which time he pays only a portion of the rent, which gradually increases until it reaches the standard. The additional rent must be entered in the accounts.

343. Some Ryots wish to contract their farms, others to abandon them altogether, others again to enlarge them. Many Ryots die within the year, without leaving heirs or successors, others are reduced to poverty, and desert. The lands so abandoned fall into other hands. It is for the adjustments of these things, and of others of a similar character, that a settlement is annually made, and that Government may be acquainted with the state of the country and the condition of the people, not that a fresh bargain may be made every year for the Revenue or a new assessment laid upon the land.

344. The accounts of each Ryot are made up for the year—in these the quantity and description of the lands he holds, the full standard assessments, and the portion of it which it is settled, that he shall pay within the year, are entered beyond the full fixed standard, he cannot under any pretence be made to pay and all the Ryots in Coimbatore have the privilege of holding one fifth of their farms or estates, at one fourth of this standard and if as is the case with a large portion of the Ryots, no alteration has been made in their farms, within the year—the former accounts serve a gain, the annual settlement is in fact a mere form.

345. It is evident that a settlement of this kind must be annually or periodically made by some agent, with the immediate producers of Revenue, a land lord in England lets his land for a given sum a bad season occurs or prices fall, or some unforeseen misfortune befalls the Tenant. He demands a reduction of rent—enquiry is made into his circumstances, his request is either granted or refused and the accounts are made up accordingly.

346. A Ryot in Coimbatore has a perpetual lease of his lands upon a fixed rent, not liable to increase under any circumstances every year and from generation to generation the same lands may be found in the same family at the same rent, they are to all interests and purposes the property of the holders he sells or mortgages, or bequeaths them without any interference for the Government, and after the payment of the fixed standard rent the minimum or the maximum as the case may be—all improvements made in the land are for his exclusive benefit. But as misfortunes may overtake him, a door is left open by which he can always apply and it is part of the Ryotwar system, that when the distress is urgent, he should always receive a remission of his rent, as the tenant in England does from an indulgent land lord.

347. It may be said that for an English Land Lord to enquire annually into the state of a few of his Tenants may be an easy business but who is equal

to the task of making such an enquiry when it embraces from a Hundred to a Hundred and fifty thousand individuals? But in the first place, it is but comparatively a few of the number, whose condition needs to be enquired into, at all, and if the number was twice as great as it is, the singular facilities which the Village institutions of India afford for the work, make it one of easy accomplishment.

348. The real vice of the system no doubt is to be found in this very part of it, which is designed for the benefit of the Ryots. The door for applying for remission of rent being always open to him he takes care to avail himself of it—and frequently thro' the corruption and connivance of the public servants, remissions are made without reason. Again indulgencies intended for the poorer Ryots are very often rendered nugatory by these servants who collect for themselves what has been remitted by the Government.

349. The remedy for these evils in the detail of the system would be, to make the Ryots pay in all seasons the fixed assessment for their lands for a term of years, and to make for that term, the *minimum assessment*, the maximum demand upon the land. With the better class of Ryots, there is no doubt that this would be an effectual remedy, and in general, that they would like it, but so long as there are poor Ryots, and bad seasons, the assessment however moderate it may be, can never be fully realized, and into cases of these kind it will always be necessary to make an annual enquiry.

350. We see however, that a very large augmentation of the public Revenue, a corresponding increase in the cultivation, the creation of a private and valuable property in the land, and an enhancement in the price of what was before saleable with a race of land-lords standing between the Government and the cultivators, a great addition to the population and agricultural stock, an increased and more certain produce, and consequently a diminution in the proportion which the land tax originally bore to the produce, are the result of a steady administration of the Ryotwar system as it stands in Coimbatore, for the last 12 years. These are to be sure but the beginning of things but what is to prevent their steady progress under a continuance of the same system? We may state therefore with confidence that the trial of the Ryotwar system in a large District for a series of years has been made and the result is, that the system is well calculated to improve the resources of the country, as it is in the first instance to develop them.

351. From the summary History here given of Coimbatore under the Ryotwar system, we may ask with confidence whether the 3 leading principles of the permanent settlement have not been in a respectable degree attained? All land liable to pay Revenue to Government bears a fixed assessment not liable to alteration under any circumstances, the assessment is moderate, the Ryots are the sole proprietors of their lands.

352. Not certainly proprietors of the same class with the Zemindars and Muttahdars, who with the name have none of the attributes of proprietary right—People of that description can by law draw nothing from their lands beyond the customary rates whether of money or kind, they cannot legally raise their rents,

72

they cannot by law dispossess a cultivator of his land for any other cause than a failure in his payments. But the newly created proprietor in Coimbatore can, and uniformly does, make his own terms with his tenants, they are tenants at will or live upon as they may please, and over them he exercises the same control, that the land-lord exercises over his tenants in England. Towards the creation of this property the Government has done nothing direct. By keeping the assessment fixed and moderate, by a scrupulous observance of private rights and of public faith for a series of years, capital, stock and population have accumulated, and have been expended upon the land until by the gradual improvement it has become saleable.

353. The beneficial influence of the Ryotwar system may be considered to have been brought to a most satisfactory demonstration in Canara, and we are strongly encouraged by the examination we have made into the official communications of your collectors, to hope that the adoption of that system in the unsettled Districts would, in no great distance of time, produce a spirit of industry an extension of agricultural undertaking, and with it an augmentation of the public Revenue similar to what has taken place in Canara.

Revenue letter Fort St. George, 16th December 1812, para 26.

Minute of Lord Mr. Bentinck quoted in the above.

“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.”

Do.

“Canara thus became the great Landmark by which I hoped to trace out these principles and regulations which might be applicable to the unsettled Districts.”

354. Canara then being deservedly held up as the model for imitation, it may be worth while to enquire, what the real difference is, between the Revenue systems of that Province, of the sister Province of Malabar and of Coimbatore.

355. The superficial area of Coimbatore is considerably larger than that either of Malabar or Canara. There are in the former Province 113,000—Land holders from whom the public assessment is collected. In Malabar this assessment is collected from 150,000 and in Canara from upwards of 70,000. The size of Estates in Malabar and Canara as in Coimbatore varies from 5 to 500 acres and the payments from Rs. 2 to Rs. 5000. In Coimbatore each field is assessed with a fixed money rent, and the aggregate of this field rent is the public demand upon the estate, which remains fixed until the ryot either by taking fresh land or by relinquishing a part of what he has, renders an increase or a deduction necessary. In Canara the assessment is fixed, and has been fixed for a long-series of years upon the estate, but this aggregate assessment is bottomed on the field assessment introduced by one of the sovereigns of Bijanuggur.

356. Both in Coimbatore, in Canara and in Malabar an annual review is held of the state of the District, in order to ascertain what proportion of the fixed assessment shall be remitted, or if the proprietors have increased their estates to add the assessment or a proportion of it to the rental of the country.

357. This addition can only be made in Canara, when unclaimed waste is occupied but in Coimbatore all the unoccupied waste is liable to the assessment. In Coimbatore as in Canara it is the practice to make remissions upon the aggregate rent of the Ryot, and to allow the land to remain in his possession unless he signifies a wish to be disburthened from it, and then both land and assessment are deducted; neither in Canara nor in Coimbatore are the proprietors allowed to keep and pay for the good land only.

358. In Canara the proprietors must pay the fixed assessment for the whole of their estates. But in Coimbatore Ryots have liberty to contract them, by relinquishing a portion of the good and bad lands, no such liberty is allowed in Canara. Coimbatore like Canara is portioned out into an infinite number of small properties of which the Ryots are in fact the absolute proprietors—they sell, mortgage, divide or bequeath them, as they see fit, without any interference of the Revenue officers. The only condition is that the fixed assessment on the lands be punctually paid.

359. The proportion which the public assessment bears to the gross produce in Canara and Malabar is on the average certainly not less than $\frac{1}{4}$. The average is about the same in Coimbatore. Minute of the Board of Revenue, 5th January 1818, P. 35. It has been calculated that the land tax, in Malabar averages about 80 per cent. of the Land-lords Patrum in the Southern and about 50 per cent. in the Northern Taluks. Do. Para 61. It is calculated that the Land-lords in Canara receive from 60 to 83 per cent. on the gross produce of their estates, and that the Land tax now absorbs from 50 to 90 per cent. of this rent.

360. About the same variations in the amount of the land tax may be found in different parts of Coimbatore.

361. At the annual settlement of Coimbatore a list of the fields, in which their number, names and assessment in possession of each Ryot in the former year, the amount of his stock with the particulars of the increase or decrease that has taken place is minutely detailed. This is kept by the cirkar and a document corresponding to it (a Puttah) is given to the Proprietor. The same process is observed to a certain degree both in Canara and Malabar and if that in Coimbatore is more detailed, the advantage appear to be, that we obtain more accurate information of the real state of the country in one Province than in the other. I was astonished with the close resemblance between the actual state of property in Canara and the proposed permanency of the Ryotwar settlement. "Every man knows his exact obligations to the cirkar and is assured of the quiet enjoyment of the surplus produce of his labor. Hence arises the true encouragement to industry and from this principle has flowed increased cultivation, contrasted with the Revenue of former time—the easy realization of the public Revenue, Minute of Lord Bentinck.

362. So completely indeed were the systems identified in the mind of Mr. Ravenshaw that in his instructions, to his Sub-Collectors he says the plan of

making a District 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 it will save much trouble. I speak of it from experience having practised it for 5 years. Mr. Ravenshaw had gained his experience of the Ryotwar system in Canara, from Canara he was anxious to introduce it into Arcot.

363. The foundations of the system are the same, a fixed and moderate assessment leading inevitably to the creation of private property in the soil, and it has always been stated by Colonel Munro and by those who have followed him, that the great object of the survey and of fixed assessments on the land was to assimilate the state of things in the Eastern Provinces, to that which obtains in the Western, and he has repeatedly recorded his opinion that this must be the result of a fair trial of the system. The ultimate objects of this arrangement should be the rendering the cultivators stationary, the lands saleable, and the farms small Estates. Those who are now cultivators will become Land-lords with respect to

Colonel Munro's report
25th August 1805.

the middle and higher class of Ryots, I am persuaded that they will in time be enabled to convert their farms into "little estates like those in Malabar,

364. If we wish to make the lands of the Ryots yield them a Land-lords rent we have only to lower and fix the assessment, and we shall then have the great body of the Ryots possessing landed properties yielding a Land-lords' rent but small in extent. Minute of Sir Thos. Munro September 1823.

365. Not only have these objects been in a respectable degree accomplished, but Coimbatore, the only District in which the system has been fairly tried, there is reason to believe is at this moment in a more thriving condition than Canara. The Revenue is steadier, is more easily collected, and less burdensome to the people. It owes these advantages exclusively to the Ryotwar Survey. The inequalities of the assessment in Canara are notoriously excessive. In some places Rice-land is worth twenty, thirty and even forty years' purchase, in others land of the same description yielding the same crops, and possessing equal advantages will not yield the public assessment. There can be little doubt, but that this state of things has proceeded from corruptions of the Original Survey. That record was imperfect, if not, nearly obsolete when we took possession of the Province,—a Ryotwar survey at that time would have restored things to their former state, and as the Proprietors were then growing under the burdens laid upon them by Hyder there is reason to think that it would have given general satisfaction. The opportunity was lost and it is now extremely difficult to apply a remedy to this growing evil. The consequence is, that Canara instead of advancing in prosperity, has in every respect retrograded and is still it is believed on the decline.

366. It would be visionary to expect perfect equality in assessment under any system but all inequalities may be instantly detected under Ryotwar, and whenever they are serious, a prompt remedy may be applied.

367. The mention of Canara and Malabar in this place, naturally leads us to enquire into the validity of that objection against the Ryotwar system which is founded on the presumption, that under it all the people are of necessity upon a level and that level is one of reformed poverty. In the ordinary—course of things one should rise and the other fall—the former should by degrees, absorb the possessions of the latter—should become rich while his neighbour remains

Mr. Fucker on the finances of India, P. 134, 135.

poor, gradations in society should take place, and in the course of time we might naturally expect to see the Land-lord, the yeoman and the laborer. But if it is owing to the Ryotwar system that those natural changes are prevented, how happens it that they are not found in Malabar and Canara? It is not pretended that in those Provinces the Revenue servants make those visitations which are likened to a flight of locusts devouring the fruits of the earth, that the fruits of industry are nipped in the bud, no public servant is there at hand ready to snatch the superfluity which one man may produce more than his fellows. There is no levelling principle which compels A to pay the debt of B. The Ryots in those Provinces had enjoyed a perfect exemption from all those imaginary evils for centuries and the substantial blessing of a very moderate assessment, what then is the condition of the people?

368. In Malabar and Canara where the land is very generally divided as separate and distinct properties, the labourer is the personal slave of the proprietor. Most Ryots (in the other provinces) employ laborers to aid them in the tillage of the land they occupy. In the Tamil Country where land is of less value than in Malabar the laborer is understood to be the slave, rather of soil, than of its owner.

369. After discharging the wages of his hired laborers and defraying the subsistence of his slaves, or other immediate expenses of cultivation if the public assessment payable by him (the Ryot) is so moderate, as to leave him a considerable annual surplus, his interest in the soil is that of the landlord, and his lands yield a clear land rent, and is of course a saleable and transferable property, but if the assessment is high he sinks into a landholder.

370. The land Revenue of Malabar amounts to about 18 lacs of Rupees and is collected from 150,000 individuals, that of Canara to 15 lacs, which is paid by from 70 to 80,000 people.

371. The Revenue of the Ceded Districts may be stated to amount to about 48 lacs of Rupees and is collected from about 200,000 Ryots, the Revenue of Coimbatore is about 23 lacs and is paid by 118,000 individuals.

372. In Malabar and Canara therefore where all the land is private property, where the fruits of his industry are fully secured to the ryot, where he is never in danger from flights of locusts we find 2 classes of persons—the petty proprietor and his slave, and all the landed property broken up into the most minute divisions.

373. In all the other Ryotwar Provinces where it is presumed, there is neither private property in the land, nor any security for the Ryot, we find but 2 classes in society the Land-holder or Landowner the slave or the hired laborer—the Landed property greatly divided, but not to the extent that it is in the western Provinces.

374. By what process then are three gradations in Society to be produced? Private property won't do it, neither will a moderate assessment, neither will security

Colonel Munro 25th August 1805.

from the interference of Revenue Officers. Is it not true then that, the Civil institutions and manners of the people of India are hostile to the continuance of extensive landed property in the hands of a few families, that early marriage, and the religious obligations under which every person male and female is of entering into that state, the equal division of land among all the sons, and the general practice of adoption when there are none, all combine to break up and distribute it among a multitude of owners, and while its division is perpetually accelerated by these causes, its accumulation is prevented by distinctions of caste, for the husbandman never abandons his own occupation, or sells his land, in order to engage in manufactures or trade, and hence estates can hardly be augmented by purchase. The establishment therefore of the system of large estates can only force for a time the landed property of the country from the form in which it has always been, and to which it must sooner or later inevitably return, namely, small farms or estates cultivated by their owners. That this opinion is not merely speculative may be proved from what has already happened in those provinces when the property of the soil is vested in the inhabitants. In Malabar, in Canara, in parts of Nuggur and Soondah, the estates of Landowners is, on an average, nearly as small as the farms of the Ryots or Government Tenants in the Ceded Districts. If there were not permanent causes which opposed the existence of great estates, we ought to find such very common on the Malabar Coast but as this is not the case, and as that country is certainly extensive enough to serve as an example it may fairly be assumed that great estates, tho' they may be created, cannot be of long duration in any province in India and that consequently without an entire change in the manners and Civil Institutions of the people the Land-lord and cultivators can never be permanently separated. India must continue to be divided into an immense number of small properties, whose owners must pay the land tax direct to the offices of Government without the intervention of a middle man, or third person.

Report of Board of Commissioners, 13th April 1803 P. 42 and 49.

Report of Board of Commissioners, 13th April 1803 P. 44 and 49.

375. The natural tendency of all landed property in India to break up into minute subdivisions under every system of Revenue Economy is indeed fully admitted by those who would make it the result of the Ryotwar system, and as a remedy for the evil in Bengal it was proposed to introduce the law of Primogeniture. But if this great breach upon the Civil institution and consequently upon the Religion of the people had been made, the institutions of caste would still have interposed an insurmountable barrier to the objects which were contemplated from the measure.

376. In Europe the natural effects of the law which confines the inheritance of landed property to the Eldest son, is to force the younger ones into different channels for their subsistence, and the same effects are produced from different causes in other countries where this law does not obtain, but as in India the Husbandman never abandons the occupation into which he is born in order to engage in manufactures or trade, he must of necessity be either a small petty proprietor himself, or under the law of primogeniture, the laborer and dependent of the great Proprietor.

377. A most convincing proof of this natural result of the civil institutions and manners of the people is to be found in the subdivisions which have been already made, and which continue to be made, in the estates of permanently settled Districts.

378. There is scarcely to be found one in the state in which it originally passed into the hands of the proprietor. Nothing indeed but the law which prohibits the separation of a smaller portion than what may yield 500 Pagodas of annual rent prevents them from resolving into Ryotwary farms. The exceptions to this are to be found in the large Zemindaries, the proprietors of which are in fact more like petty princes than Land owners.

379. But the assumption that the people under the Ryotwar system are all on a level, and that the level of uniform poverty is not only gratuitous, but easily susceptible of refutation. If we examine into the state of every village of the Ryotwar Districts, we shall find that some ryots have so improved their lands under the incentive of a fixed assessment, as to enable them to draw a clear Land-lords rent, that others less industrious or intelligent remain as they were, or have sunk still lower in the scale that some sub-rent, in whole or a part of their small estates, either for a rent in money or in grain, themselves paying the public assessment, or making their tenants responsible for it, that others have added to the estates by extensive purchases, or improved their value by sinking wells, by orchard plantations or by the conversion of inferior into superior classes of soil, so that in fact the industrious, the economical, the prudent and the fortunate have risen upon the ruin of the idle, the wasteful, the improvident, or unlucky—some have become rich, whilst others remain poor.

380. But what is the result of this. The civil institutions of the people require, that an equal division of the property—real and personal should be made amongst the sons—on the death of the Father, and very frequently during his life time, this accumulated property therefore is parcelled out, and each son becomes the separate owner of his petty share.

381. Let us take an example of this—a few of the Principal Ryots in the Capital of Coimbatore. Pootia Gounden the present Head Man of the Village when the Province was ceded to the British Government held a farm consisting of 158 acres and paid a rent of Rupees 539 per annum.

382. By purchases and other means his farm is now increased to 1157 acres and his assessment to 2243 Rupees. This man has two sons between whom his

landed property will be equally divided at his death. The two sons have each 3 sons and each of their sons will receive an equal share of the moiety of whatever may the Grand fathers' property at his death. In another generation Pootia Gounden's successors will be reduced, below the level to which he has attained, when we first took the country, what is now a fine Estate in the hands of an individual will be parcelled out in a Multitude of farms consisting of one or two fields each but with the personal property which will be partitioned with the land, the descendants of this man, may again accumulate for themselves landed estates as large as that held by the Grand Father, but in the end, an equal distribution must be made as of the property amongst their descendants. Vencatramaniengar again when we first got the country held a property consisting of 111 acres and paid to the Government an assessment of 1009 Rupees per annum a few years afterwards his Estate had increased to 205 acres and his payment to 1744 Rupees. But having already made a partial distribution of property amongst those who will be his heirs, his Estate is now reduced in size to 104 acres and his payments to the public Treasury to 971 Rupees.

383. Vencatarazu again originally a peon upon a pay of $3\frac{1}{2}$ Rupees a month had no land at all when we took the province, he began with a farm of $4\frac{1}{2}$ acres assessed at Rupees 50, at his death, his estate consisted of $64\frac{3}{4}$ acres which paid an assessment of Rs. 448-8-3. No division has been made of this Estate, it remains in the possession of his three sons, but either of them may call for a separation, and it is unlikely, that the partnership should last beyond the lives of the present incumbents; examples of this kind are to be found in every Village of Coimbatore. It is the practice indeed amongst the principal class of the landed proprietors (the Vellalers) to settle a portion of their landed property, on the sons during the life of the Father, property therefore begins to break up almost as soon as it is accumulated, and so long as the institutions and manners of the people continue unchanged, there appears to be no remedy from the evil (if evil it is) of a very minute sub-division of landed property; when all the land of the country is occupied, and so partitioned out, as not to admit of a repartition, then the evil may be expected to cure itself.

384. It is asked with reference to the Ryotwar system, will industry be called into action when the demand of the tax gatherer keeps pace with its progress? will capital accumulate where there is no security for property? no law but that which is administered under the auspices of a Revenue Officer. Will opulent consumers be found? and can any country advance, and become prosperous when the land has no saleable value? When there is no motive for laying out capital in its improvement, and where no order of human beings is to be found between the Government and the labouring peasants?

385. Under the system here described industry it is said cannot be called into action. Capital cannot accumulate, property cannot be secure, the land can have no saleable value, and no capital can be laid out in its improvement. But as under the Ryotwar system it has been proved, that industry has been called into

action, that capital has accumulated and been expended in the improvement of the land, that in consequence property is not only secure but land has become a valuable and saleable property, that a class of landlords has been raised up who stand between the Government and the labouring peasants, therefore the system here described is not the Ryotwar system and no conclusion can be more legitimate, for it is a matter of fact that the system against which those censures are levelled was superseded 20 years ago by the present Ryotwar system.

386. We hold it to be indispensible says the Comment upon Mr. Tucker's text, that the Ryotwar system as at present established in Madras should be altogether changed, we must either make the Ryots the proprietors of the Soil, under payment of a moderate quit rent to Government or we must let the land to them for a period of years certain, at such a reduced rent as they may be able to pay without difficulty, in other words, we must either adopt the plan which was recommended 20 years ago by Sir Thomas Munro, and which is now in partial operation, or we must retrograde, and give the Ryots worse terms than they now get, for in every Ryotwary District the Ryot has a permanent lease of his lands. There will be a variety of opinion as to what may be a light quit rent, but the most fastidious persons it is supposed will be satisfied if the public assessment is so light as to render the lands a saleable property. In some Districts this great object has been already attained, and reductions in the assessment have been made in others, expressly with this view. If it is wished to accelerate this desirable event, the simple and easy way of ensuring it, is to reduce the assessment still lower.

387. But if by a lease for a term of years, it is intended to bind over the Ryot to pay an *invariable* sum as Revenue every year, without reference to the seasons, and if this proposition has exclusively in view the benefit of the Ryot—it may be asserted with confidence, that left to himself, he will instantly reject it; as things now are, the door is open to him to solicit and to receive remissions upon his rent, when his circumstances require it, and it can hardly be expected that he will voluntarily deprive himself of this indulgence.

388. The plan of making the people pay an invariable Revenue in every year has completely failed in whatever shape it has been tried whether under the Zemindary, or the Village systems. This may be abundantly proved by a reference to the Demand Collection and balance accounts of the Districts in which these systems prevailed—the attempt was the greatest innovation upon the usage of the country that ever was made, and so disrelished was it by the people that nothing short of threats to deprive the Head men and Mirasidars of their privileges, could induce them to consent to undertake the triennial and decennial leases.

389. When the settlement of a great Province is in view says Colonel Munro the prosperity of the body of the people should be the grand object, to which "everything else should be made to yield."

390. In order to decide whether a new system is preferable to an old it should be first ascertained whether it is practicable and whether it will be liked by the inhabitants.

391. Every Ryot would rather be the tenant of Government than of a private person.—He thinks that it adds to his consequence and he feels that it renders him more independent. There can be no doubt therefore that the inhabitants themselves under all changes of system would wish for the preservation of that right which they have ever enjoyed of holding their lands directly of Government.

392. Surely then before any changes are resolved upon, it will be advisable to ascertain the wishes and opinions of that class for whose benefit they are intended. Before the triennial lease was introduced it would have been easy to have learnt, whether the General voice was in favour or against the change, whether they anticipated benefits or damage for the change that had *recently* been introduced from a heavy tax levied in kind, or a fluctuating arbitrary tax in money regulated chiefly with reference to the ability of the payer, to a defixed and limited assessment in the land itself, whether they wished to continue tenants of the Government or to be constituted tenants of a renter, whether they

Minute of the Board of Revenue, January 5th 1813, Para.

wished to remain under the protection of the Collector and his "Severe authenticative Deputy" or to be transferred to authority of the person or persons whose "fellow feeling for his unfortunate Brethren" it was supposed would induce him to render the assistance, to treat them with forbearance. No man possessed of practical knowledge of Revenue affairs can doubt what the result of such an appeal would have been.

393. But no attempt of this kind was made as the system was formed not to square with European theories it was taken for granted that the Ryots disliked it—it was crushed in its infancy, and the people placed under a Village system that was said to be as old as the age of Menu. But the Village system that obtained all over India was either what is called *Veospuddy* when the people pay their rent, by shares, or that under which all the proprietors become jointly responsible for the rent or when the Pottail contracted with the circar for the aggregate rent, and apportioned the details himself amongst the Ryots—under each of these village systems there was an *annual settlement* but the village lease, the main feature of which was to bind the people to pay an invariable sum of Revenue for a term of years, so far from being sanctioned by antiquity, was a complete innovation.

394. Not only was it a novelty repugnant to the wishes of the people, but its introduction involved a most serious encroachment upon private property. In Coimbatore and probably in other districts the result of limiting the Government demand upon each field was, that during the seven years that had elapsed, for the completion of the Survey to the introduction of the triennial lease, much private capital had been expended in improving the lands—upon the faith of this permanent assessment—a great addition had been made to the most valuable species of

property, the Garden lands, but the lease was introduced without any guarantee being taken from the renters, for the maintenance of these assessments. The renters were authorized to levy the customary dues in money or kind from the Ryots—these vague privileges empowered them to set aside the field assessments, for what was of such recent origin could hardly be considered as constituting usage.

395. In any change that may be meditated therefore, it should never be forgotten that the public faith is pledged to the maintenance of the permanent field assessments and that they never can be maintained unless the Ryots are permitted to retain their ancient and much valued privilege of paying the land tax direct to the office of Government. If placed under renters, or middle men of any kind, they cease in their own estimation at all events, to be independent proprietors. If it should be asked how the opinion and wishes of the great body of the people, is to be obtained—we may answer that in no century in the world do such facilities exist of collecting what is the public voice, as in India. It would be as easy thro' the medium of the Village Officers to pole the votes of every land owner in Coimbatore upon any question submitted to their consideration, as it is to settle their rents. Instead therefore of writing volumes on Revenue Economy, and disputing up what is best for the people, why not consult them upon a question that is of vital importance to their own interests, and of which they are undoubtedly the best Judges. In some districts, the Baramahal and Coimbatore for instance, the people have had ample experience of all systems—they have had Ryotwar, without any other limit to the demand of Government upon the land, but what usage would sanction. They have had Ryotwar with fixed field assessments Zemindars and Village renters. How easy and how satisfactory would it be to collect their opinions upon each.

396. But the advocates for the permanent system denounce Ryotwar, not considering that both systems do in fact rest upon the same foundation vizt. a fixed demand upon the land and the grant of proprietary right in the soil to that class by whom the Revenue is to be paid.

397. How shall this demand be fixed and to whom shall this right be granted? These are the questions upon which the parties are at issue. Ignorant of the real resources of the country shall we continue in this ignorance and content ourselves with fixing the Government demand in the aggregate upon Zemindaries or it may be upon Villages with no other data for our guidance than what is afforded by the actual collections of past years leaving the class by whom all Revenue is produced to be assessed at discretion, or saddled in perpetuity with the overwhelming tax of half produce. Creating at the same time a class for the express purpose of paying the Revenue and leaving the Government in total ignorance of the state of the country and the condition of the people. Or shall we adopt the system, where there is yet an option, introduced by Colonel Munro into the Ceded Districts and first endeavour to ascertain the real resources of the country by an actual survey compare the results of this survey and check them by a reference to the actual collections, and from both find a standard which shall serve to regulate in the first instance the demand upon Districts, then upon Villages, and eventually

upon each separate field, so that the poorest Ryot shall know the utmost limit of the demand that can be made against him at all times, and under all circumstances.

398. And instead of trusting to one datum as a guide for assessment shall we, as was done in the instance already quoted employ all the talent, all the experience and collect all the data that the country affords in the work and above all call in the aid of the people, that they may be themselves parties to the assessment, leaving open the door for revision so that mistakes may be rectified as often as they are discovered, and lastly instead of creating an amphibious class, half proprietor half contractor shall we invest that class by whom all Revenue is produced, and who alone can have any claim to such a boon, with the real attributes of proprietary right in the soil, or confirm that right where it may already be found to exist.

399. It is beyond dispute that the one system does effectually what the other only professes to do, for as from the Civil institutions and manners of the people, there is a constant tendency towards a minute sub-division of the land, in order to ensure a limitation of the Government demand, it is necessary that each field should bear a separate cess, because a field is frequently an estate of itself, and every field may become so.

400. It is not unusual with the adversaries of Ryotwar to compare these field assessments, with the English land tax and to draw conclusions unfavourable to the system from the immense difference which is found to prevail between the two rates, but the comparison to be worth any thing should embrace the whole financial system of the two countries and if this were done the balance would not perhaps be so much against Ryotwar as is supposed. For it must never be forgotten that the land Revenue to India, is what the excise and customs are to England—the chief stay of the public treasury—it is therefore of necessity administered with a degree of rigor, which would perhaps be revolting in transactions between an individual Land-lord and his Tenant, but by no means with the harshness that prevails in the fiscal system of the Mother country, and certainly with less under Ryotwar, than under any other mode of Revenue management now in practice.

401. The question therefore should be viewed under a double aspect. 1st with reference to the relation in which the Ryots stand towards the Government, as tenants holding their lands on a perpetual lease upon the payment of a certain rent and 2ndly as subjects liable under all circumstances to contribute their share of the public burdens considered as tenants merely the Ryots might perhaps be placed under a more lenient system than the existing Ryotwar, but as in all countries more rigor is exercised in collecting public, than private Revenue—it would be unreasonable to look for an exception to the rule in India.

402. It will not be allowed to build an argument in favor of the Ryotwar system upon names but still it may be stated as a remarkable fact, that without a single exception, its advocates are to be found amongst the Europeans and Natives who have had the most extensive practical acquaintance with Revenue affairs whilst amongst its adversaries not one can be named whose opinion is formed from his own experience of the system.

88

403. These observations cannot be better concluded than in the words of the

Private Letter from Sir
Thomas Munro, 25th
June 1823.

lamented advocate of the System. "The prevailing mistakes regarding Ryotwar, arise from supposing it to be something mysterious and very intricate tho' in fact it merely means an individual Settlement with the actual proprietors, or occupants of Land, such a settlement *as we found in Malabar and Canara* tho' not called Ryotwar there and such a settlement as would be made in England if we considered all land owners as Ryots whether their estates were worth 5, or 50,000 per annum. People not acquainted with the subject suppose Ryotwar is an innovation, that it is introduced by breaking down the ancient proprietors and setting up their tenants and calling them Ryots, that it is a system intricate and difficult almost beyond the power of man to manage, and vexatious and harassing to the people. I think it may be shewn that it is no new system, but the usual one in the best times under all Indian Governments, that it may be either for money or grain, that it does not prevent Ryots when they choose it from settling jointly for the whole Village, that no other system can be permanent, that all Mootadars &c., Zemindary must in time, under the operation of division among all the sons and other Indian institutions come at last to Ryotwaree, that no other system is so simple and easy in its management so well calculated to give us an intimate acquaintance with the state of country, to establish confidence between the Collectors and the people, to attach them to our Government, to enable us to see whenever they are overassessed and to afford them relief and to guard them from undue Exactions."

