REPORT

ON THE

LAND ASSESSMENT IN MALABAR

Dated the 20th April 1815.

BY

THOMAS WARDEN,
Collector of Malabar.

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To

THE PRESIDENT AND MEMBERS
OF THE BOARD OF REVENUE,
FORT SAINT GEORGE.

GENTLEMEN,

In reference to the subjects treated of in the 55 and 56 paragraphs of my report dated the 16th of June 1812, on which the Board's Remarks are minuted in the Extract from its Proceedings transmitted for my information and guidance in your Secretary's letter dated the 20th November last, I have the honor to submit the following explanation :—

2. In stating the case of a landholder transferring or alienating a part of an assessed piece of land to another, free from taxation, the lightness of the assessment enabling him to pay the full amount of it, from the residue of such land retained in his own possessson, I did not intend it should be supposed that the validity of such transfer or alienation, as far as regarded exemption from revenue, was either acknowledged, or admitted, or registered by the Officers of Government.

3. In the Revenue Accounts the entire piece of land, including the part alienated, stands assessed to and is sucurity for the public revenue, and, if it so occur that the landholder, paying the assessment, should default, and a necessity exist for attaching his property, his own private act of alienation, or transfer would not deter the Revenue Officer from attaching any part he chose, even the particular part which the landholder may have allotted in immunity, or free from tenure, to a pagoda, friend, relative or defendant. The whole, or such part of his estate as may be selected by the Revenue Officer, would be liable to attachment, according to the amount of the arrears against him.

4. But, while the landholder himself, or his heirs, regularly continued to discharge the Government revenue on the entire piece of land, from the residue retained in his or their own management, it can hardly be considered to be the duty of the Revenue Officers to interfere with the allotment or appropriation of any part thereof on a free rent.

5. The pagoda, friend, relative, or defendant, enjoying such free rent, may in every sense of the term, be said to hold his land *exempt from assessment;* and such was the exemption my mind had in view when I adverted to the fact of its existence "affording no evidence of a defective state of the Revenue Accounts, however in proof it might be of a light, unequal, or under assessment".

6. The case, however, adduced in the 55 paragraph of my report is different, and might certainly afford great opening to abuse, if not particularly guarded against. It refers to parties mutually among themselves apportioning the Government revenue on a piece of land about to be separated and transferred from a large field, the Revenue Accounts shewing no detailed aasessment on each bed or compartment, but only the aggregate assessment on the entire field.

7. The opening to abuse which this practice might lead will easily be conceived by the idea of a fictitious transfer, done with the view of sacrificing a part of a man's property to retain the remainder on easy terms in regard to taxation.

8. The person, receiving the detached piece of land, on which, by agreement, an over-burthening assessment has been imposed, may continue to pay it a few years, ostensibly by himself, but really through the person most interested.

9. It requires not the lapse of many years to render such a transfer permanent, particularly if the menon or revenue accountant in whose time it occurred and who registered the transfer and assessment upon it, should no longer be in existence.

10. The over-assessed piece of land will ultimately be deserted, under the plea that, from excess of cultivation, or any other cause that might be thought more plausible, it has diminished in fertility and is no longer capable of bearing the Government assessment.

11. In such a case the assessment must be either reduced, or the land remain uncultivated, and yield no revenue whatever to Government.

12. The original owner of the land, after a transfer made in the manner above described, could not be held responsible for the deficiency on the rent to discharge the Government revenue on the land so transferred, as he may impute the comparative lightness of the assessment on the portion retained by himself to increase in rent produced by industry and his own improvements since the transfer.

13. In stating this case to your Board I must beg leave to be understood that I apply it exclusively to paddy or seed land, and not to paramba or garden land; and I must also add that the injury to the public interests, which has been represented as likely to result from it, is now brought forward to the notice of your Board, more in illustration of the Board's opinion of its defective principle than from any knowledge of my own of its having been practically applied in the fraudulent way above explained.

14. In the lapse of so many years that the Land Revenue of Malabar has remained unaltered it is possible that the existing inequalities may partly be ascribed to the above self-assessing practice. It may have produced those inequalities, and yet, at the same time, it does not appear to have been carried so far as to cause the neglect or desertion of the seed land, which would infallibly have taken place had it been pushed to the extreme above described.

15. It is nevertheless incumbent on the ruling authority to guard against such an occurrence by every feasible precaution, and the enforcement of the Rules of Regulation XXVI of 1802 for the sub-division and transfer of land, appear calculated to effect that object, as far as it regards seed land. But, as applicable to garden land, which may be purposely neglected to obtain a reduction in the Government assessment, as explained in the 22nd and following paragraphs of my report dated the 12th of November last, those rules do not appear to be sufficiently comprehensive.

16. The case I allude to is that of a landholder, under the idea that a tract of garden land, which is particularly registered and assessed in the Revenue Accounts at a certain sum, is solely available for the actual assessment upon it, allowing it to go to ruin, and applying his labor and expense for the improvement of the remainder of his property.

17. I have known instances of a Moplah landholder on his death-bed devising by will his property to different members of his family, and it has fallen to the lot of some of them to have to their share parambas or gardens which, from having been neglected, were incapable of producing a rent equal to discharge the assessment upon them, whilst the remainder of the deceased's estate, from the care taken to improve it, has yielded a handsome income.

18. There is a specific instance of inequality of assessment arising from a cause that no existing regulation can counteract, under an assumption of the principle that every piece of land registered in the Revenue Accounts shall solely be answerable for the actual assessment fixed upon it, implying thereby that no other land shall be attached for that purpose.

19. In the instance just adverted to of the deceased Moplah, I refused recognizing a partition of his estate, in the manner devised by his will, so far that it should not prevent my attaching the whole of it as security for the public revenue in case any portion thereof from neglect of the plantations may have deteriorated and the produce found inadequate to discharge the actual assessment upon it; and to enable me always to attach the whole property in case of need, I ordered the estate to stand in the Accounts in the name of the original proprietor.

20. The garden lands in Malabar having been originally assessed according to the actual number of productive trees found at the time the assessment was made on each paramba, without referring to the extent of it, may have caused the great inequalities in the revenue on paramba or garden land.

21. Some, at the time the assessment was put on, may have been so fully planted that no space was left for fresh plantations, and, if the paramba were planted at one time, all the trees might possibly have been found in a productive state, and assessed to the revenue.

22. Others, again, may have been only partially planted, and that at different times; and spaces kept for fresh plantations. The parambas in the first case must evidently suffer by the course of nature. In the latter they may annually improve.

23. Hence the difficulty of fixing an assessment on paramba land under the mode that has prevailed in Malabar, which can remain equal, in regard to actual produce, for any number of years.

24. This appears to have been so well understood in Malabar that a vacant paramba land on being leased for planting on what is called "Kui kanum tenure" pays but a nominal rent for the first 7 years. It is then optional with the proprietor to resume the land on paying the expenses laid out by the tenant, for which there are certain rules of computation, or he may fix a rent upon it, which is also regulated by established rule. The rent so paid is not again renewable till the lapse of seven years more, when the proprietor is again at liberty to resume his land or to compel the tenant to renew his lease.

25. This practice which regulates the rent on paramba land between the proprietor and tenant, is manifestly founded on the fluctuating nature of the produce of such land, and the consequent impracticability of fixing a fair rent upon it for any number of years.

26. It is not so with seed land, for that is brought into cultivation at once by a systematic mode of agriculture which has obtained from time out of mind, and I question if there be any difference in the produce of seed land now from what it was centuries ago.

27. A new-formed paddy field might perhaps be abundantly productive the first 2 or 3 years, but its produce afterwards, one year with another, will be found to vary in a very trifling degree, provided there be no drought or an unusually calamitous season.

28. My conjecture on this point is founded upon the fact of having in the course of my official duties in Malabar, found the same rent on seed land specified in renewed deeds as what appears in deeds upwards of a hundred years old.

29. After this digression on the variable and invariable produce of garden and seed land, I shall now return to the immediate subject of my present letter, which regards the adoption of measures to keep the land revenue in Malabar steady to its present standard, without being liable to injury from artful expedients that might be resorted to for the purpose of causing reduction in the Government assessment. I say the present standard, supposing that the Board are satisfied to realize without defalcation what is now collected under the head of Land Revenue.

30. I have remarked that the provisions of Regulation XXVI of 1802 appear to be sufficiently well adapted for the prevention of frauds on the public revenue by the division and transfer of lands.

31. But that regulation seems to have been framed with a view to lands *permanently settled* into *Zemindaries*, as provided for in the regulation preceding it, numbered XXV of 1802, and this inference appears borne out by section IX of the latter regulation which says that "no portion of a divided estate shall bear a *less portion* of the permanent land tax than the *sum of five hundred pagodas*, and that where estates may be divided into portions charged with a sum less than 500 pagodas per annum such separation of land shall not be valid in the adwolet; and the proprietor of the estate before such division, shall continue to be liable for the entire amount of the permanent land tax in the same manner as if the separation had not been made".

32. In adverting to the state of the landed property in Malabar the Board will be satisfied that Regulation XXVI of 1802 in its present form cannot be effectually enforced in Malabar.

33. The present jumma of the land assessment in Malabar amounts to about 4,80,000 pagodas. Before the abolition of the assessment on the pepper vine it amounted to about 5,19,000, agreeably to the account of landed property rendered by the inhabitants themselves. The numbers of jenmakars including the jenm of pagodas amounted to about 44,378. According to the existing assessment, therefore, each proprietory estate bears to the whole land assessment a revenue of little more than 10 pagodas per annum. Besides this the property of some jenmakars is dispersed in different Talooks, a few of them only pay the Government, assessment, and not many more derive but a nominal rent on their property. Numbers of them, particularly the Namboories, reside in Travancore, some of whom have their agents to collect what they can of the rents due to them, and there are others who have no agents, and who have therefore come to no settlement with their tenants for years.

34. By this view of the landed property in Malabar it may justly be said that the greater proportion of its proprietary right is intrinsically vested in the tenants in possession, who, again, are more numerous than the proprietors.

35. It is this division of the land into small estates, and its diffusion, on a tenure nearly equivalent to a freehold, amongst the greater part of the tenants in possession, added to a moderate assessment, to which may be ascribed the high state of the cultivation of land in Malabar and that it has been carried on by the means of the inhabitants themselves without assistance by advances of Tuccavy from the Government.

36. Whilst it is unquestionably the interest of Government to allow such a prosperous state of the landed property to remain so, it still appears to me practicable to modify a regulation that will answer the object of Regulation XXVI of 1802 without producing any consequence injurious to the rights or property of individuals.

37. The regulation I have to propose should be founded on the broad basis that the landed property in Malabar assessed to the revenue shall be *jointly* and *separately* answerable for discharging its *existing assessment* which shall be considered the *permanent* revenue available in each year to Government from *such landed property*.

38. The existing assessment having been realised for a series of years without occasioning any failure in the annual cultivation, it may reasonably be presumed that its amount is fully within the resources of the Province to supply.

39. The Province is divided into Talooks, the Talooks into Hoblies, the Hoblies into Tarrahs or Deshums, and these again contain the several parambas and fields which are assessed to the public revenue.

40. It appears now equally consistent with the spirit of Government Regulation that an entire Tarah or Deshum assessed at a certain revenue should be held responsible for that revenue, as that the Zemindary should be held responsible for the permanent assessment which may be fixed upon it.

41. It is as immaterial to the object of the regulation whether the cultivators within the Tarah hold from one or more proprietors, as it is that the tenants of a Zemindary shall hold from the Zemindars.

42. As far as the Government revenue is concerned the *whole property* in a Zemindary is attachable to realize it. In the same manner should the property in a Deshum or Tarah in Malabar be eventually attachable for the assessment, if the actual assessment on each separate field or paramba, cannot be realized in consequence of some of them having been neglected and become less productive than when the existing assessment was first put on.

43. The objections, as far as they have occurred to me, against a general revisal and equalization of the existing tax on lands which stand assessed to the revenue, have been detailed in my report of the 12th of June 1813.

44. Still, however, considering the nature of the assessment on garden land, some regulation appears absolutely necessary to prevent a diminution of the Government revenue, by such land from intentional neglect or other cause going to ruin.

45. The best attention I have been able to give to the subject suggests the adoption of some regulation founded on the basis above laid down. Private property cannot be disturbed by it, nor by the provisions with which it might be guarded can any obstacle arise to the unlimited and free division and transfer of land,

which is particularly required in this Province to give to its landed property that value which is necessary not only to retain but to extend its flourishing cultivation.

46. The regulation should embody the spirit and substance of Regulations XXV and XXVI of 1802. It should, in the first place, provide for the proprietary right of lands.

Secondly.—For a permanent assessment and secure collection of the land revenue.

And thirdly.—For the transfer and sub-division of land.

47. Under the first head, it will be necessary to declare:—

Firstly.—The proprietary right to vest in the persons acknowledged as the present proprietors under the style and title of jenmakars; including church lands, and all lands allotted for religious or charitable purposes.

Secondly.—A register to be framed of the jenm or proprietary property, which shall exhibit the land revenue assessment upon it.

Thirdly.—The account of landed property rendered by the jenmakars and proprietors themselves, to be assumed as the ground work of the above register.

Fourthly.—The different tenures under which the landed property is dispersed among the present occupants, to be respected as heretofore, and unlimited and free right to be exercised as heretofore by proprietors and tenants to transfer landed property from one to another on such conditions of tenure as they may mutually agree upon.

Fifthly.—The authority of Government not to be exerted in any way that might tend to hinder or disturb such free transfer of landed property provided it be registered agreeably to the regulations.

Sixthly.—Whatever may be the tenures under which lands may be transferred they shall not affect the paramount claim of the Government on the produce and property of such lands for the security of its revenue.

Seventhly.—The Government revenue to be collected from proprietors or tenants as may be judged most secure, but proprietors to possess the right of paying it on their own lands if there be no substantial objection against their stability.

48. Under the 2nd head regarding the permanent assessment it might be declared:—

Firstly.—That the landed estates assessed to the public revenue shall be held jointly and separately security for such assessment.

Secondly.—That the assessment the landed estates now bear on the Revenue Accounts shall be considered permanent. The registry of landed property will show the name and boundaries of each estate and the amount at which it is assessed to the public revenue.

Thirdly.—The produce and property of each estate shall in the first instance be considered as the security for the actual assessment upon it.

Fourthly.—In order to secure the public revenue from loss by any diminution in the rents or proceeds of each estate to discharge its own revenue, a partition shall be made of the landed estates that the several estates in each partition may be held jointly and severally security for the full revenue thereof.

Fifthly.—These partitions shall consist of estates each paying in the aggregate an annual revenue to Government from 500 to 5000 pagodas.

Sixthly.—The partition or division of landed estates shall be made by the Collector who will regulate the extent of each division according as he may ascertain to be the present condition of the different estates to discharge the existing assessment.

Seventhly.—In framing divisions of landed estates their boundaries shall be regulated by the boundaries of Deshums, or Tarahs, that is, one or more intere Deshums shall form one division, without any partial separation of the lands contained in one Deshum to annex them to another.

Eightly.—The mode in which the produce and property of all the estates in a division shall be available to discharge any defalcation in the revenue on any particular land or estate situated in the same division, must be cautiously attended to, to prevent injustice or oppression.

Ninthly.—To leave it to the Revenue Officers of Government would be giving them a power of assessing, which it is impossible to suppose they will not abuse. It may therefore be enacted that, before the Collector shall levy on the general estates of a division the defalcation on individual estates, the process of distraint, imprisonment of the defaulters, and attachment of their lands, shall be completely gone through, as prescribed by the regulations.

Tenthly.—That after all their personal effects have been sold to the satisfaction and conviction of the majority of the inhabitants paying land revenue, belonging to the division of which they are members, the lands on which the deficient revenue may be due shall be disposed of, and if the proceeds of sale be not adequate to discharge the arrears, the deficiency shall be levied on all the other estates in the same division in proportion to the revenue assessed upon them.

Eleventhly.—It should be understood that the purchaser of the sold estate should be held responsible in future for the actual assessment thereupon, and that it is only the *consideration* in *money* he may pay for the right or interest possessed by the defaulting tenant in the land sold shall be carried to the credit of the arrears.

Twelfthly.—It may happen that the land put up to sale might be unsaleable in consequence of its condition being too impoverished to pay the assessment. In this event, not only the individual interest possessed by the tenant in possession but likewise the proprietary right should be sold, provided the jenmakar refuse to make good the arrears against it, and refuse also to be answerable for its future assessment.

Thirteenthly.—If there be no purchasers even of this right, then the land should be assumed by the Government, and held in trust for those on whom the deficient revenue may be levied, and who may justly be styled its creditors; that is, it should be considered as the public property of the division to which it belongs, to be appropriated as its creditors may judge to be most advantageous to themselves.

Fourteenthly.—And when, by whatever means they, the creditors, may have adopted for that purpose, they may pronounce the land to be restored to that state as to be capable of bearing its own assessment, or such part of it as they may affix thereto, a corresponding reduction shall be made in the extra assessment which was originally levied upon them.

Fifteenthly.—In order that they may feel no doubt or suspicion of the faith of Government in this point it should be distinclty provided that for the additional assessment each individual may have to pay, however trifling, on account of the insolvent piece of land (if such a term may be used) it shall be specifically noted in the receipt granted by the Revenue Officer collecting the revenue together with the name of the land, its situation, former proprietor, the annual assessment upon it, and the share thereof paid by the person to whom the receipt is granted:

49. In establishing a regulation of this kind I am aware that objections may be started against its justness and fairness when coupled with the consideration of the present unequal state of the land assessment in Malabar.

50. The inequality in the assessment, viewing the state of it throughout the Province, is admitted to be great. It may, however, generally speaking, be said to consist in the fact that some estates pay less than they ought, and not that the greater part of them are more heavily assessed than they ought to be assessed.

51. This conclusion is founded upon the very simple reasoning that if the greater part of the landed property in Malabar were overassessed to the degree I have just mentioned, the natural consequence would be that the Province would by the operation of such a ruinous system in the last twenty years, at this moment exhibit a scene of misery and desolation, instead of the happy reverse of such a picture.

52. Having therefore ascertained, as far as the experience of a series of years may be allowed to justify such an inference, that the existing assessment on the landed property in Malabar is fully within its means to discharge without injury to its regular and steady cultivation, I return to my position that the existing inequality in the assessment only affects the rights of Government and that therefore any attempt to equalize it by exacting those rights equally on all, is likely to be more extensively complained of as a grievance (for a very large portion of the inhabitants will have to pay an increased revenue) than by securing the full and sure realization of the existing assessment in the manner above proposed.

53. The objections againt its fairness and justness, will not appear so palpable, nor might be expected to be so sensibly felt by the inhabitants, when we advert to the circumstance of the state of landed property, in regard to assessment, being probably the same in each Talook or District, or in the more limited range of a Hobly, or in the still more confined range of a few connected Tarahs which it is proposed to unite and to form into circles, for the security of the permanent assessment.

54. It is only on *wider view* taken of the relative state of the land revenue in the *northern* and *southern* divisions of the Province that the great contrast of inequality will appear.

55. There is a medium between this contrast in the center districts, so that the inhabitants of circles neighbouring on each other will not perceive any strong difference or inequality in their respective conditions, and it is only the actual perception and sensibility of such glaring differences and inequalities that excite a people to murmur and complain.

56. In forming the divisions of tarahs I should endeavour to circumscribe them generally to an annual revenue yielding about 100 pagodas, and I should endeavour to prevail on the principal inhabitants, paying above a certain revenue, to select a member of their own body as Parbutty to collect the Government revenue; a certain number of them entering into security for his pecuniary responsibility, the Parbutty to be re-elected every 3rd year, but always removable for incapacity, or convicted misconduct; and the principal inhabitants shall also have the nomination of the menons or curnum to be attached to the Parbutty, under the provisions of regulation, with this exemption, that the menon shall receive his pay from the Government.

57. I have now given an outline of the plan for a permanent settlement of the revenue on lands already assessed to the public revenue, and endeavoured to shew by what means the collection of it may be ensured. I have yet made no allusion to lands either cultivated or not cultivated, that might remain secreted, or are not assessed to the public revenue. Since the assessment was originally made, no doubt, there might be lands, that have been brought into cultivation, remaining unassessed. The officers of Government and the cultivating tenant may have come to an understanding on this point and the latter enjoyed the produce for a trifling consideration, which they may annually pay to those officers, to keep their lands from being registered and brought on the proper assessment.

58. The discoveries of such concealments have been made partially, from year to year, and we must depend on the rancour and animosity which never fail, sooner or later, to arise between the parties concerned or others who are refused a participation in them for their future discovery.

59. Bringing such lands on the Government assessment at any time can afford no reasonable ground for complaint to any person. It bears no parallel to the situation of lands which stand *under-assessed* in the Revenue Accounts. In the latter case the under-assessment may be said to have received the sanction of recognition by the ruling authority, which has given a current and public value to the land which a purchaser might depend upon, whereas the former has been kept exempt from the assessment by fraudulent concealment, unrecognized and unknown to the authority of Government, and every person would be prepared on bargaining for the purchase or lease of such land that he must calculate on the chance of its one time or other being brought on the assessment.

60. To encourage the discovery of lands in this predicament an incitement may be given to the inhabitants of a parbuttyship paying Land Revenue, and likewise to the Parbutty himself. The inhabitants may be assured that the assessment on all discoveries made by themselves should be considered as an available fund to cover defalcation of revenue in their parbuttyships, for which they stand jointly responsible; and the parbutty may be assured that one third of the assessment on all discoveries made by himself should be considered as his personal income, which, *after his removal*, he shall enjoy as enam, or pension, for life, with the reversion of it to Government.

61. To encourage new enclosures for gardens and the clearing of ground for new cultivation it has been customary to grant entire exemptions from revenue for a given number of years—on seed land 3 years, and on garden ground 5 years or more.

62. Provision should be made for the continuance of a custom so beneficial to the prosperity of the country; at the same time, it will be proper to regulate that such exemptions will only be allowed in cases where it has been previously applied for and obtained, and that all new cultivation which may be found to have been carried on without such application, shall *ipso facto* be presumed and considered as an attempt to evade the Government assessment which shall be immediately fixed and levied.

63. The Board will perceive that these suggestions not only provide for the security to Government of the existing assessment, but likewise for its augmentation in concurrence with the augmented prosperity of the country.

64. The Regulation which provides for the establishment of a permanent assessment on a Zemindary settlement has no such object in view. On the contrary it relinquishes to the Zemindar the entire rents on all new cultivation.

65. In Malabar we have individual proprietary right already in existence and have an assessment which prescription may be considered to have made permanent on the lands that stand assessed to the public revenue.

66. Thus far, this Province may be said to be in possession and in the enjoyment of those desiderata which, as constituting the fundamental principle of the Zemindary system, the Government have been so long desirous of introducing into the Districts where the proprietary right has been held to be inherent and vested in the ruling power.

67 What remains to be done here is to simplify and facilitate the mode of collecting, and in my report of the 12th of June 1812 a plan is cursorily submitted, framed on the principle of the Zemindary system; at which time my mind was fully under the impression that the permanent settlement of the land revenue on that principle, had been finally determined upon for all the Districts under the Government of Fort Saint George, as a measure indispensable to a uniform system of Revenue Administration throughout the Company's possessions in India, which the Government had deemed necessary for their prosperity.

68. But having recently become acquainted with the sentiments of the Hon'ble Court of Directors on this important subject, as expressed in the extract from their general letter, bearing date the 17th December 1813, which I had the honor to receive enclosed in your secretary's letter dated the 22nd December 1814, accompanied by an extract from the Board's Proceedings thereupon, wherein the sentiments of the Board are declared to be perfectly in unison with those of the Hon'ble Court, I have been induced thus freely to submit my ideas, to which inducement I have been greatly encouraged by your orders now before me of the 21st November last, which regard the correction of defects that are apparent in the prevailing practice of transferring land in Malabar, directing me to put in force for that purpose the rules contained in Regulation XXVI of 1832, or to frame and submit a Regulation more applicable to the actual state of landed property in Malabar. I have also felt it to be incumbent upon me to enter thus largely into the present discussion from observing, by your proposed Proceedin s dated the 16th June 1812 on my report on the subject of the Revenue Admistration in Malabar, that it has engaged a great deal of the Board's attention and that much consequence is attached to it in the opinion of the Government.

69. After this apology, gentlemen, for taking up so much of your time, I shall

now enter upon the third branch of my subject, which refers to your orders regarding the registry of transfer of land agreeably to Regulation XXVI of 1802.

Firstly—Considering the little interest which the majority of the landed proprietors in Malabar hold in their lands in consequence of the heavy mortgage upon them, the registry should contain not only the names of the proprietors but likewise the names of the tenants in possession or of those having the most interest therein and who may be the immediate payers of the Government revenue.

Secondly—Tenants hold from their proprietor on various tenures. It will scarcely be necessary to record in the registry the conditions of each tenure, nor need more be registered than the name of each land, its extent, boundaries, patom, vaarom (or rent) and amount of Government assessment.

Thirdly—These details may be framed from the existing Revenue Accounts and from the accounts delivered by the land proprietors in 1806–07. Deficiencies to be supplied on the spot by the proprietors or their tenants. It will be immaterial to the object of Government, how defective their accounts may be in regard to the patom or rent, if the principle be enforced that the lands in each parbuttyship shall be security separately and collectively for the revenue at which they are assessed.

Fourthly—A certain time should be allowed to the proprietors and their tenants to register their land, and a warning by proclamation might be again published and a further limited time given to them; after which, all lands unregistered shall be considered as public property and no suit should be allowed to be actionable in a Court, affecting any matter connected with landed property, unless the party suing, or either of the parties concerned, shall in the first instance produce the Collector's or his Assistant's certificate of the registry of such property, these certificates to be granted at the time of registry on stamped cadjans bearing no other expence than a fee of 2 annas to the menon or curnum who may write them. Unless there be some strong Regulation of this kind to compel the people to register their land, they will never do it.

70. Having thus completed a registry of the landed property the next thing will be to make a division of the parbuttyships which will require the Collector's most particular attention, for on this rests the efficacy of the proposed plan of simplifying and facilitating the collection of the land revenue. It will in the first place be necessary, that he should refer to the condition of the different tarahs or deshums, and thereby regulate in consultation with the principal land holder, the extent of each parbuttyship.

Secondly—An abstract registry of these parbuttyships shewing the number of proprietors, tenants, lands, etc., in each might be forwarded to the Board of Revenue for approval and confirmation, and no alteration be afterwards made in any one of them without their previous sanction which should not be granted without the necessity of the measure be made evident by the clearest explanations.

Thirdly—Transfers of land after the completion of the General Registry should be allowed of without limitation as to extent or to the amount at which it may be assessed to the public revenue.

Fourthly—The privilege of transfer should be allowed to be exercised in the free and uncontrolled manner which the owners and tenants of lands have heretofore enjoyed.

Fifthly—They should also be allowed their usage and customs in the mode of transfer and the different deeds in use and which are deemed necessary in different parts of the province to validate their various tenures.

71. It is evidently the policy of the Government to uphold and encourage the spirit of attachment which prevails in this province for property in land and to recognize and protect the numerous tenacious distinctions which prevail in the existing tenures of land. Such a spirit forms the vital support of agriculture and involves therefore the best interests of the Government to allow it a free operation.

72. The rules prescribed in Regulation XXVI of 1802 will require very little alteration to make them apply to Malabâr. To regulate the sale of lands in execution of decrees issuing from the Judicial Courts for arrears of revenue, sections IV, V, VI, VII, VIII, X and the sections following, may be enforced without objection, excepting where it is required that such sales shall take place under the authority of the Board of Revenue.

73. The object held in view in making this Clause would seem to apply to a subsequent part of the Regulation, viz., section IX, in which it is ordained that "no portion of a devised estate shall bear a less portion of the permanent land tax than the sum of nine hundred star pagodas".

74. After the permanent settlement of a District into Zemindaries under Regulation XXV of 1802 (each Zemindary paying a fixed assessment to the Government beyond a certain sum) it seems to have been the object of Government that they should not fall into pieces of detached estates under 500 pagodas, which would multiply *ad infinitum* the number of individuals paying revenue to the Government Treasury.

75. Had that limitation not been put on, the state of the landed property in the permenently settled Districts would in the course of time be the same as it is in Malabar. However objectionable this might seem in as far as it would afford additional trouble to the Revenue Officers to collect the Government revenue, I am yet of opinion it would have been promotive of agriculture, and the revenue to Government been equally safe, under the principle which, I have above proposed, shall be established in this province, viz., that the lands in a District shall be severally and collectively security for the public revenue at which such lands may be permanently assessed.

76. In the actual state therefore of the landed property in Malabar, in reference particularly to the numerous distinct and independent landed interests which exist, it would clog and distract, without producing any countervailing benefit, either to the Government or to the landed interests, to require that the sanction of the Board of Revenue shall be obtained (which I suppose is implied by the term, "sale under the authority of the Board of Revenue") before any sale of land shall take place.

77. A Clause however may be introduced, which shall give the Revenue Board, in the event of the course of experience rendering it necessary, a discretionary authority to enforce on the Collector restrictive rules which shall guide him in the sale of landed property whether sold in execution of Judicial decrees or in satisfaction of arrears of public revenue.

78. The modifications I have proposed in the regulation for the sale, transfer, and sub-division of land are but few. In conformity with your Board's instructions I have endeavoured to prepare a regulation for the purpose, which not only embraces the immediate subject of those instructions, but I have presumed to go the further length of extending the purview of it to the several points connected with the proprietary right in land, its permanent assessment, and improved mode of collection, which several points I have dwelt upon at such considerable length in the course of the report.

79. I cannot flatter myself that anything I have submitted is either new or is likely to afford any valuable suggestions to your Board. I only hope it may not contain matter which may tend to confuse the deliberations your Board have already held on the subject of the Revenues of Malabar and of its Revenue Administration.

I have the honour to be,

Gentlemen,

Your most obedient servant,

THOMAS WARDEN,

Collector.

Calicut, 20th April 1815.

Proposed Regulation for modifying certain provision in Regulations XXV and XXVI of 1102, to render them applicable to the existing state of landed property in the Province of Malabar, under a permanent assessment of the lands which stand assessed to the public revenue, providing for a permanent assessment on new enclosures of land which may not be assessed to the public revenue, and providing securities for the due and full collection of such permanent assessment.

Regulation XXV of 1802 declares that the proprietary right in lands within the British territories subject to the presidency of Fort Saint George, shall be vested in certain individual persons with certain definitive rights under a permanent assessment of the land revenue; and its declared object is to promote the prosperity of the country which had been obstructed by the uncertainty and disquietude arising from lands being considered the inherent right and property of the state, and liable to such transfers among tenants and fluctuations of their rents (which were generally increased) as suited the discretion and will of the constituted authorities of the ruling power; and whereas it is known that individual proprietary right in land has existed in the Province of Malabar from time immemorial, and was acknowledged, respected, and confirmed by the local administration under the sanction of Government when that Province was ceded to the British arms in the year 1792; and whereas such right has continued to the present time to be freely exerted and recognized according to the local usages which regulate the sale and transfer of land; and whereas it would be inconsistent with the declared object of the regulation above quoted to enforce any of its rules within the Province of Malabar which may, or have a tendency to, disturb the existing state of its landed property or the forms and customs in use for its sale and transfer; it is therefore deemed necessary, since the Province of Malabar has been annexed to the territories under the Presidency of Fort St. George, to pass a legislative enactment which shall not only provide for the stability of the existing rights which have been, and are, enjoyed by its landed proprietors, but likewise (as essential to the progress of agriculture, population and wealth) for a permanent assessment on the lands that may be assessed to the public revenue, for the facility and security of realizing such permanent assessment, and for the establishment of certain rules in modification of those contained in Regulation XXVI of 1802 for governing the sale and sub-division of Malgasary lands, which shall be applicable to its local usages in such cases; wherefore the Right Honourable the Governor in Council has been pleased to pass the following regulation :—

Section I. The proprietary right in land in the Province of Malabar is declared to be vested in those persons, who, under the style and title of jenmkar, or other local designation, have exercised such right and have been acknowledged, respected, and recognized in the country as the undisputed proprietors of the soil.

Proprietary right in land declared vested in the existing proprietors known by the title of jenmkars, etc.

Section II, Clause 1st. Lands which have been appropriated for religious or charitable purposes, under whatever denomination, shall be considered the entailed and unalienable property of the religious or charitable institutions on which they may have been endowed.

Lands appropriated for religious and charitable purposes considered entailed property.

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Not resumable by those who made such appropriations.

Clause 2nd. Proprietors, by whom such appropriations of lands may have been made, shall not have the power of resuming them, nor interfering in any way with the Government tax upon it, if assessed to the public revenue.

The original proprietors or their heirs to superintend their management to prevent abuse.

Clause 3rd. The preceding clause shall not prevent the persons therein alluded to or their heirs from exercising the rights of patrons and founders, such as appointing proper officers for the management of their institutions, removing them for misconduct, superintending and controlling their amounts, and performing all such acts of ownership as they may deem necessary to promote, and prevent any abuse of, the purposes of their institutions.

Officers of Government to interfere only in what may relate to the puplic revenue.

Clause 4th. It shall not be competent for the officers of Government in any manner to interfere in the concerns of such institutions further than what might be required of them for the security of the public revenue.

And in cases where there be no one to superintend their management.

Clause 5th. But, where neither the original founders of such charitable and religious institutions nor any of their heirs shall be in existence, they shall be considered under the immediate protection of Government whose officers under the instructions of the Board of Revenue shall attend to the due management of their concerns.

The right of the Rajahs to assume such management on the plea of their former sovereignty, abrogated.

Clause 6th. Rajahs, or petty Chieftains of districts, on the plea of their former rights as Sovereigns, may presume to claim the superintendence, control, and management of such institutions. Those rights naturally ceased with the cessation of their power as sovereigns, and shall not be now recognized nor allowed to be exerted in any instance but where they have possessed the privilege, have been actually in the habit of exercising it, and do continue so to do at the present time.

Lands in the possession of Rajahs, acquired by forfeitures or escheat prior to the establishment of the British Government, to be recognized as their right.

Section III, Clause 1st. Lands in the possession of the Rajahs in Malabar, as Cherical lands, which they may have acquired during their sovereignty by escheat or forfeiture and of which they were in possession before the accession of the British Government in Malabar, shall be considered their proprietary right, and is hereby confirmed to them; but lands which they may have seized or assumed under the plea of sovereignty subsequent to that period shall be considered as the public property and available as such by the Government.

As also the private property of their colgums or families.

Clause 2nd. The preceding clause has no reference to the private property in lands, which is possessed by the Rajahs and their relatives as family property and which they have the same title to as other common proprietors of landed property.

Section V. The lands alluded to in the preceding sections have no reference to the forests in Malabar which as royalties have been assumed by the Government in right of sovereignty and are placed under the Presidency of Bombay.

Lands reverted to Government by escheat or by forfeiture for treason or rebellion, declared puplic property.

Section IV, Clause 1st.—Lands which may have escheated to Government by the extinction of the family to which they belonged without legal heirs to succeed to them and lands which have been confiscated to the Government during the several periods of commotion and rebellion that have occurred since the accession of the British Government in Malabar, shall be considered, and are hereby declared, to be public property, and shall be available as such by the Government, but they shall be liable to all demands of private debts or other incumbrances known or ascertained to be due upon them at the period of their escheat or confiscation.

Tas managed by the Collector under orders from the Board of Revenue.

Clause 2nd. All such public or Government property in land shall be managed by the Collector and his officers under the instructions of the Board of Revenue.

Devising away landed property by will or creating heirs to them by adoption, admitted of according to local custom under certain provisions.

Section VI.—Proprietors of land having no heirs to succeed to their estates, shall have the full privilege of devising away their property by will or create heirs to them by adoption according to the custom and practice of the country, and where such custom may require the sanction of the ruling power, which formerly existed in the Rajahs, to give validity either to the will or act of adoption, the registry of the will or of the act of adoption, either in a court of Adawlet or in the Collector's Cutcherry, shall be considered as sufficient for its validity, and no will or act of adoption which any of the Rajahs in Malabar may presume to confirm, in right of their former power as sovereigns of the country, shall be considered valid or of any effect.

A registry to be made of malguzary land.

Section VII, Clause 1st.—A Registry shall be framed by the Collector of the landed estates in Malabar, paying revenue, which shall detail such particulars in regard to their extent, boundaries, rent or other circumstances as may be prescribed by the Board of Revenue.

How to be framed.

Clause 2nd. The registry of landed property shall in the first instance be framed from the existing revenue accounts and those forthcoming in the Collector's Cutcherry which he may deem of sufficient authenticity for that purpose.

In what manner defective items to be supplied.

Clause 3rd.—Should the accounts in the Collector's Cutcherry be defective in any items and require to be supplied by materials to be furnished by the landed proprietors or the tenants in possession, they shall furnish the same at the peril of being deprived ever after of the power of correcting any errors in the accounts of their property, which may arise in consequence of their contumacy, obliging the Collector to complete this registry by the best means in his power.

Free access to be had to the registry by those concerned to correct errors.

Clause 4th.—In framing the registry of lands in the manner above prescribed the landed proprietors and others concerned shall be allowed free access to it and permitted to correct any errors in accounts which they themselves may formerly have furnished, or errors which they may discover to have been committed by the Menons or other officers of Government inadvertently or for imposition purposes.

Clause 5th.—After completing the landed registry, public notice shall be given of its completion, and the registry of each deshum shall be left open in the Parbutty's Cutcherry for general inspection, and proprietors and tenants allowed to register such of their lands as may have been omitted therein. The notification shall require them, allowing twelve months for that purpose, to take out from the Collector's Cutcherry or from such subordinate Cutcherries as he may appoint, certificates of the registry of their property.

Completion of registry to be notified by public proclamation and to be left open at the local Cutcherries for general inspection and correction.

The proclamation to give a certain time for certificates to be taken out of the registry of lands.

Clause 6th.—After the expiration of the time given on the preceding clause for the registry of landed property and for proprietors and tenants taking out certificates thereof, no suit or prosecution having any connection with or relation to property in land shall be entertained in a court of Adawlet unless a certificate shall in the first instance be produced by either of the parties concerned of the registry of such land.

No judicial suit connected with property in land to be afterwards admitted in the courts without production of the certificates of registry by either of the parties concerned.

Clause 7th.—The certificate of the registry of lands shall be written on stamped cadjans, the die of which shall be cast for the purpose in the Stamp Office at the Presidency, bearing the words " land registry certificate ".

Certificates of registry of lands to be written on stamped cadjans to be issued from the Stamp Office for the purpose.

Clause 8th.—The certificate shall specify in a few words the name of the land, its proprietor, occupant, situation, extent, boundaries, annual rent and Government revenue, and on what page or folio it is borne in the general registry.

What the certificate shall contain.

Clause 9th.—Certificates of the registry of landed property shall bear the stamped initials of the Collector or his Assistant and they shall be drawn out by the Menon attached to the Parbutty in whose range of collection the land may be situated.

How to be authenticated.

Clause 10th.—Certificates of the registry of landed property shall be subject to no charge whatever in the shape of stamp duty, or other impost, excepting a fee of two annas on each certificate, to be paid by the person receiving the same to the Menon who may actually write it.

To be subject to a fee only of 2 annas on each certificate.

Clause 11th.—Lands not registered in the manner above prescribed shall be so far considered Government land as to be liable under the sanction of the Board of Revenue to an assessment equal to the full patom or rent payable to the proprietor, at which assessment the Government revenue shall be permanently fixed, and ever after levied upon it.

Penalty on lands omitted to be registered.

Section VIII, Clause 1st.—Proprietors of land shall be at liberty to transfer their landed property by sale, gift, or otherwise, in the uncontrolled and free manner they have been heretofore accustomed to.

Proprietors of land to have free liberty to transfer their lands.

Clause 2nd.—The customs and usages, which have been long observed and continue in practice relative to the mode of transferring land and the different forms and deeds which are in use and are deemed necessary in different parts of the Province to legalize such transfers on various tenures, are hereby granted under the provision hereinafter stated, in full and unreserved acknowledgement to the inhabitants of Malabar.

The customs and usages observed for the transfer of lands and the forms and deeds in use confirmed.

Clause 3rd.—Provided such transfers shall have previously been regularly registered at the office of the Collector and and a certificate thereof taken as prescribed in the preceding sections.

Under certain provisions.

Clause 4th.—Provided also that such lands do appear in the original general registry as being assessed to the public revenue.

Clause 5th.—And provided also that the land be a single field of itself separately and distinctly assessed, and forms no *component* part of a field or garden so assessed to the public revenue.

Clause 6th.—Transfers of lands made without due observance of the provisions above prescribed shall be of no legal force or effect.

To be illegal without the observance of such provisions.

Clause 7th.—But persons wishing to divide an estate, which stands separately and distinctly assessed to the public revenue, into parcels which shall each bear its proper portion of the general assessment, shall prefer a special application to the Collector who under the approbation of the Board of Revenue, shall be authorized to grant the same, provided the assessment on each parcel into which the estate may be divided shall be fixed in communication with the principal inhabitants paying land revenue belonging to the Parbuttyship in which the estate might be situated.

How the assessment on an entire estate shall be subdivided on its transfer by small parcels.

Section IX, Clause 1st.—When either of the Courts of Judicature in Malabar may have occasion to resort to the sale of lands paying revenue to Government in satisfaction of a decree of court or when lands may be attached and sold for arrears of revenue, the rules contained in sections IV, V, VI, VII, X and following sections of Regulation XXVI of 1802 shall be observed, excepting the article which requires that such sales shall be made under the authority of the Board of Revenue.

Sale of land in execution of judicial decrees or for arrears of revenue to be regulated by certain sections of Regulation XXVI of 1812.

Clause 2nd.—In consequenee of the numerous small estates into which the landed property in Malabar is divided, the sanction of the Board of revenue to authorize sales of land in execution of decrees of the courts of Adawlet, or for arrears of revenue, does not in the first instance appear to be necessary either for security of the public revenue or any other beneficial object. It is therefore declared that such sales of land shall continue to be made as may heretofore have been the practice since the introduction of the Courts of Adawlet into Malabar, and which are known to have been generally regulated by the sections quoted in the preceding clause without previously obtaining the sanction of the Board of Revenue.

Authority of the Board of Revenue for such sales not necessary.

Clause 3rd.—Notwithstanding the provisions contained in the preceding clause it shall nevertheless be competent for the Board of Revenue to impose such restrictive rules on the Collector for the sale of land in execution of decrees of court or of arrears of revenue as they may at any time hereafter deem to be fit and proper.

The Board of Revenue authorized to contract such sales if deemed by them necessary.

Section X.—The existing Government revenue on lands in Malabar which stand assessed to the revenue in the public accounts, and which has been collected for a series of years, shall be permanently fixed on such lands after the completion of the registry of landed property which is required to be framed by section VI of this regulation.

The existing revenue on lands assessed to the revenue, declared permanent.

Section XI, Clause 1st.—Lands assessed to the public revenue shall be considered separately and collectively security for the public revenue at which they are assessed in the manner hereafter described.

Lands to be collectively and separately security for the public revenue.

Clause 2nd. The produce and property of each piece of land shall in the first instance be considered as the security for the revenue distinctly assessed upon it.

Each estate for its own revenue in the first instance.

Clause 3rd.—Lands assessed to the public revenue shall be parcelled into divisions of estates, and each division shall be considered as security for the entire revenue at which the lands it contains may be assessed.

And afterwards collectively by divisions.

Clause 4th. The aforesaid divisions of estates shall be made by the Collector under the orders of the Board of Revenue, the aggregate amount of the annual revenue on each division not being less than 500 Pagodas.

Divisions to be made by the Collector under the orders of the Revenue Board.

Clause 5th.—The Collector, in making the said division of estates, shall be careful to regulate the extent of each division according as he may ascertain to be the condition of the different estates situated therein to discharge the existing assessment.

To be regulated in reference to the condition of different estates.

Clause 6th.—In making the said divisions of estates the limits or boundaries of deshums or tarahs, that is, entire deshums or tarahs, shall be included in one division, without any partial separation of the lands contained in one deshum or tarah, to be annexed to another.

How their boundaries should be formed.

Clause 7th.—After the said divisions of estates shall have been once formed and approved by the Board of Revenue, no alteration therein whatever shall take place without the sanction previously obtained of the Board of Revenue who shall not pass their approval without its necessity being made evident by the fullest and clearest explanation.

Division to be approved by the Board and afterwards unalterable without their sanction.

Clause 8th.—Divisions of estates shall be security for the Government Revenue which may be assessed on the lands or estates they may contain in the following manner: The process of distraint, imprisonment of the defaulter, and attachment and sale both of his effects and of the interest possessed by him in the land on which the arrears of revenue may be due, shall be completely gone through as prescribed by the regulations, before the Collector, under the orders of the Board of Revenue, shall proceed to levy on the general estates of a division the actual net arrears due by the revenue defaulter. Before this alternative shall be resorted to, the principal inhabitants paying land revenue belonging to the division in which the arrears are due shall be called upon to point out any property which they may know the defaulter to possess and which may not have been sold. After thus ascertaining the positive insolvency of the defaulters, the arrears against him shall be levied indiscriminately on all the lands belonging to the division in which the said arrears are due, in proportion to the amount at which such lands respectively stand assessed to the public reuenue.

How divisions shall be held security for the general assessment on the lands they respectively contain.

The process of distraint, etc., to be first observed against the defaulting individual.

And his insolvency ascertained.

The net arrears to be afterwards levied in the whole division in proportion to the assessment on each estate.

Clause 9th.—If the land by which the arrears of revenue are due should be sold, it shall be transferred in the revenue accounts to the name of the purchaser who shall in future be held responsible for its regular assessment, the consideration in money which the purchaser may pay for the right or interest held by the defaulter in the land sold, being solely carried to the credit of the arrears.

How the land in arrear to be appropriated.

Clause 10th.—If the insolvent land should happen to be unsaleable in consequence of its condition being too impoverished to bear its assessment, it shall then under the orders of the Board of Revenue be assumed by the Government and held in trust for them from whom the arrears against it may have been levied, who, as its creditors, shall have the power of appropriating the same as they may judge to be most advantageous for the liquidation of their debt, or relief of the burthen it imposes on their own lands.

Clause 11th.—And, by whatever means pursued for that purpose, the insolvent land shall hereafter be reported by its creditors to be restored to that state as to be capable of bearing its own assessment or such part thereof as they may affix to it, a corresponding reduction shall be made in the sum originally levied upon them.

And how its creditors on whom the arrears were levied may redeem themselves in part or in whole.

Clause 12th.—The additional assessment which each individual may have to pay, however trifling the sum, on account of the arrears due on the insolvent land aforesaid, shall be specifically noted in the receipt granted by the Parbutty, or other officer collecting the Government Revenue for the time being, together with the name of the said land, its situation, former proprietor, the annual assessment upon it, and the share thereof paid by the person to whom the receipt is granted.

General levies on account of arrears, to be specifically noted in the receipts passed by the Government officer collecting them.

Clause 13th.—When it may be necessary to levy on the general estates in a division particular defalcations of land Revenue, notice thereof specifying the amount, shall be given by public proclamation under the Collector's signature, and the same process shall be observed in realizing the same as is provided for the collection of the regular assessment.

Proclamation to be made of all general levies specifying the amount before they are inforced, and how to be inforced.

Section XII, Clause 1st.—Clause 8, section VI, of this regulation provides for the assessing lands, omitted to be registered, at an amount equal to the full patom or proprietor's rent; but lands in cultivation which may have been brought upon the registry, and found to be exempt from revenue, and no authority adduced to justify such exemption, shall be assessed as all lands situated in the same division may happen to be assessed.

Lands brought on the general registry found to be unauthorizedly exempt from revenue to be assessed as lands in the same division are assessed.

Clause 2nd.—Parbutties, or other officers collecting the Government revenue, making discoveries of land not brought on the general registry and not assessed to the public revenue, shall be allowed as a personal income, one fifth of whatever sum may be fixed on such discovered lands as the Government assessment; such income shall be continued to them for life provided their conduct under the approbation of the Board of Revenue shall be considered to be deserving.

How persons to be remunerated who discover lands secreted from the public revenue.

Clause 3rd.—Discoveries of land in cultivation (clandestinely secreted or exempted from revenue) made by private individuals, shall be rewarded under the approbation of the Board of Revenue in the manner provided for in the preceding clause, or any other the Board may prefer.

Section XIII, Clause 1st.—The revenues on divisions of estates shall be collected by Parbutties or other officers of Government, to be selected and appointed in such manner as the Board of Revenue may approve and direct.

The land revenue of divisions to be collected by officers of Government appointed under the approval of the Board of revenue.

Clause 2nd.—The revenue accounts of divisions of estates shall be written and kept by Menons in the pay of Government who shall be also selected and appointed in such manner as the Board of Revenue may approve and direct.

Menons or the officers keeping the revenue accounts to be appointed in the same manner.

Clause 3rd.—The removal of Parbutties and Menons from their situations shall be at the entire discretion of the Board of Revenue who shall prescribe for the conduct of Menons of divisions, such of the rules contained in Regulation XXIX of 1802, as they may judge to be applicable to their situations in reference to the state of landed property and assessment in Malabar as recognized by the present regulation.

Both officers to be removeable at the discretion of the Board of Revenue.

The Menons to observe the rules contained in Regulation XXIX as far as they may be deemed applicable.

Clause 4th.—Parbutties or other officers of Government appointed to collect the revenues from divisions of estates shall have the same powers and be liable to the same responsibility in the exercise of those powers which are given by Regulation XXVIII of 1802 to landholders and farmers of lands to distrain and sell personal property for arrears of land revenue, and to compel the attendance of those paying revenue for the adjustment of their accounts.

The officers appointed to collect the revenue of divisions to have the powers of distraint, etc., prescribed by Regulation XXVIII of 1802.

Clause 5th.—Attachments of lands for arrears of revenue, and placing them under aumanie management, and the eventual sale of such land, as provided for in Regulation XXVII of 1802, shall only be executed under the immediate authority and orders of the Collector, subject to such instructions as he may receive on the subject from the Board of revenue.

How attachments of land shall be made.

Clause 6th.—The general estates of a division, being considered security for the general assessment on such estates, it shall be competent for the principal landholders or farmers of land paying revenue to insist, by a written application signed by not less than 8 persons, on the Parbutty, or officer of Government collecting the public revenue, to cause the crops and products of any lands, situated in their division, to be reaped and placed in security under the seal of the Parbutty; and of any one of the persons preferring the application for attachment, whose tenants may be considered improvident, and who may not be able to give collateral security for the due and regular payment of their revenue at the stated kists or instalments, attachments of crops or products of land provided for in this clause shall not be excessive. They shall not exceed, according to the current price for the time being, the equivalent of the assessment for which the attachments are made.

The principal inhabitants in a division under certain circumstances authorized to cause the attachment of the crops and products of land.

Clause 7th.—Landholders or farmers of land paying the Government revenue shall not of themselves possess the powers of distraint over the personal property of their under-tenants for arrears of rent as is provided for by Regulation XXVIII of 1902. They shall nevertheless possess the right of insisting, under the provisions hereafter stated, on the Parbutty or other officer collecting the Government revenue of the division in which the lands of their defaulting tenants may be situated, to levy and enforce such distraint according to the rules prescribed by Regulation XXVIII of 1802, and they shall be authorized to cause the personal confinement of such defaulting tenants by application to the courts of Adawlet in the manner prescribed in the said regulation, provided that the arrears due are on account of rents for the current year and not for rents of past years.

Modified rules for landholders and farmers of land exercising the power of distraint over their under-tenants for arrears of current rent.

Process to be enforced through the Government officer collecting the Government revenue.

Clause 8th.—The applications of landholders or farmers paying the Government revenue to distrain the property of their under-tenants for arrears of current rent, shall be made in writing which shall specify the rent due. The Parbutty on whom such written application may be made, shall immediately on the receipt of it address a written requisition to the defaulting tenant to discharge within ten days the arrears stated to be due against him, which written requisition shall be served upon him in the manner prescribed by the regulations, and in failure of his compliance therewith the process of distraint and sale of the property distrained shall be enforced against him by application on the part of the Parbutty to the commissioner appointed for the sale of property distrained for arrears of rent according to the forms and rules established by the regulation aforesaid.

Applications to be made in writing and how the local Government officer is to proceed in consequence.

Clause 9th.—Under-farmers and tenants, for the distraint of whose property application may be made as above provided for, shall not be prevented from adducing proof to the Parbutty of their having discharged their rents. The enquiry to be made by the Parbutty in such cases shall allow him to refuse the application of distraint if it appear to his satisfaction that the demand against the under-farmers or tenants are either unfounded or unjust. The alternative to be resorted to in this case by the person who made the application, shall be the court of Adawlet, which shall immediately decide upon it by a most summary process of investigation.

A discretion given to the local Government officer to refuse such application leaving the party applying to resort to the court of adawlet.

Clause 10th.—Parbutties who may by application enforce the process of distraint against under-farmers and tenants, as provided for in this section shall not be liable to any penal action in the courts of Adawlet for such act of distraint, in the event of its justness being made a matter of legal prosecution. The persons making the application shall be considered the sole responsible party, and the transmission by the Parbutty to a court of Adawlet through the Government vakil of the written application on which he levied the distraint shall be received and considered as full acquittal of his conduct without the necessity of his personal attendance on the court to justify his conduct.

All execution of the process of distraint by application to be at the risk and peril of the person applying.

Clause 11th.—To recover arrears of land rent, due by under-farmers and tenants for past years, the parties, to whom they may be due, shall resort to the court of Adawlet as may heretofore have been the practice, but all suits of this nature shall be enquired into and decided upon by summary process without any delay.

Arrears of rent for past years to be recovered by a civil prosecution and the investigation promptly and summarily conducted.

Clause 12th.—All attachments and distraints of the nature provided for in the preceding clause shall be reported by the Parbutty within 24 hours of their execution for the information of the Collector; and the nearest Police Officers of Government on the written application of the Parbutty shall give prompt and effectual assistance in case any resistance or other opposition be made against the attachments; the person or persons resisting or opposing such attachments, or in any way violating them after their being made, being liable to the penalties prescribed by Regulation XXVIII of 1802.

Clause 13th.—It shall be left to the Collector, under the sanction of the Board of Revenue, to regulate the number of kists or instalments in which the revenue shall be collected, and the Collector shall be empowered to levy, if he deem it necessary, the full amount remaining due of the year's revenue from such person or persons as may default in the regular payment of any single kist.

The revenue kistbundy to be made by the Collector under the sanction of the Board of Revenue.

And the Collector authorized to enforce payment of the full year's revenue in default of any single kist.

Clause 14th.—Parbutties or other officers employed in collecting the revenue of divisions of estates shall pass regular receipts for their collections which shall be made in the presence of the Menon, by whom such receipts shall be written and countersigned. The receipt passed for the first instalment of each individual's revenue shall specify the full amount of revenue the has to pay within the year.

Regular receipts to be passed for all payments of revenue, the receipt for the first kist specifying the annual revenue payable by each individual.

Section XIV.—**Individuals desirous of bringing waste lands into cultivation or enclosing them for planting, shall be required in the first instance to register the same, and the Collector shall be authorized to grant the same revenue exemptions for the first few years as may heretofore in similar cases have been the local custom and practice to allow.**

Provision for exemption of revenue for a limited time to encourage waste lands being enclosed and brought into cultivation.

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