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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

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G.O., No. 459, 18th April 1883.

APRIL.

Revenue Settlement of Malabar and South Canara.

Orders passed on a review by the Board of Revenue of the conditions of the existing —.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

Read—again the following letter from the Government of India, dated 6th July 1880, No. 301:—

ABSTRACT.—Asking for information regarding the existing settlements of the districts of Tanjore, Malabar, and South Canara.

Read—also the following Proceedings of the Board of Revenue, dated 11th November 1882, No. 2747:—

Read—again the following Proceedings of the Board of Revenue, dated 20th January 1881, No. 94:—

ABSTRACT.—Requesting the Collectors concerned to report, with reference to letter from Government of India, regarding revision of Revenue Settlement of Tanjore, Malabar, and South Canara districts, and requesting Government to furnish the Board with a copy of letter and Mr. Carmichael's Minute referred to in paragraph 1 of Government of India letter.

Read—also the following letter from J. STURROCK, Esq., Acting Collector of South Canara, to the Secretary to the Board of Revenue, dated Mangalore, 18th August 1881, No. 1809:—

I have the honour to reply to the Board's Proceedings, dated 20th January 1881, No. 94, forwarding a letter from the Government of India which concludes by calling for such a report on the settlement of this district as will enable the Governor-General in Council to judge whether the claims of the State can there be advanced with the same success as has been attained in North Canara.

2. In order to arrive at a satisfactory judgment in the matter it seems to me that three main points have to be considered—

- (1) Is there any legal difficulty in the way of a resettlement which did not obtain in North Canara.
- (2) Would a resettlement be as successful financially as in North Canara.
- (3) What other considerations are there which would render a resettlement desirable or undesirable.

I shall therefore endeavour to lay before the Board as briefly as possible all that occurs to me as likely to aid in the elucidation of these points.

3. *I. Legal position.*—The early history of the settlement of Canara has been elaborately discussed by the Bombay High Court in their recent judgment in the suit of Vyakunta Babuji *versus* The Government of Bombay, and as the judgment

* Bombay High Court Reports, Appendix to Volume XII.

† The Canara Land Case Brief on behalf of the Defendant.

itself* as well as the materials† on which it is based are available to the Board in convenient printed volumes it would serve no good purpose to reproduce it here. The decision arrived at must be accepted as conclusive as regards the points which it professes to decide.

4. The suit seems at first sight to be an unfortunate one to take as a representative suit for the district, inasmuch as the plaintiff's lands are rice-lands in Soonda, in which province the occupants of such lands admittedly had no proprietary rights prior to the advent of the British, but as it was held that the British had conceded to them the proprietary rights which they found existing in Canara generally, it was considered necessary to go fully into the whole question of the bearing of proprietary right on fixity of assessment, and the following remarks, at pages 210—212 of the judgment, seem to me to be fully applicable to the case of the "Mulavargdars" or proprietors of South Canara:—

"The Muli, the Mirasi, the Kaniyatchi, the Svasthyam, and Janmākari tenures are merely so many various names for the ancient proprietary right of the ryot in the soil recognized by Mr. Ellis of Madras, Mountstuart Elphinstone, Lord William Bentinck, Professor H. H. Wilson, the Madras Board of Revenue, and other eminent authorities. But that is a right subject to the Sovereign's share of the produce.

The history of the land revenue of Canara shows that although the land assessment of Canara may have fluctuated less in extent and more rarely in occasion than the land assessment of many other provinces of India, yet that assessment did in fact vary frequently in both of those respects and almost always in the direction of increase.

There is some historical evidence that one-sixth was in remote times the rate in Canara, but so early as A.D. 1337, *i.e.*, upwards of five centuries ago, that limit, we have seen, was exceeded by a Hindu prince although he affected to adhere to the Shastr. Nearly two centuries before the British conquest of Canara all pretence of conforming to the Shastr was cast aside by Hindu princes of the house of Bednore, who openly discarded the rate of one-sixth by adding 50 per cent. to the assessment, and afterwards various additions were made to it at the pleasure of the ruling power for the time being.

During the dynasty of Hyder Ali and Tippoo there was no limit to the right of assessment except the pleasure of the ruler on the one side and the capacity of the land and its cultivators to pay on the other. These considerations lead us to the conclusion that the plaintiff has wholly failed to prove that permanency of the rate or amount of assessment

was an element in the Muli tenure in Canara for some centuries before the British conquest of that province in 1799. The opposite proposition has, in fact, been established by the narrative of Sir Thomas Munro, on which the plaintiff relied. In speaking of a fixed assessment as existent in Canara, Munro must have done so comparatively and not positively. He merely meant that, previously to Hyder Ali's conquest, the assessment was lighter and less frequently varied in Canara than in most other provinces, and being lighter the landholder had such an interest in the land as rendered it saleable and therefore constituted it private property. We have referred to passages in the voluminous documentary evidence before us which establish that this was not only his idea of private property in the soil of India but also that of the Historian of Mysore, the Madras Board of Revenue, the Government of Madras, and the Court of Directors. As a final instance of Munro's opinion that, although a fixed rent would be a valuable, it is not an indispensable, element in private property, and was not then an ingredient in the Muli tenure of Canara, we shall mention the sentence with which he opens the fourth paragraph of his report to the Board of Revenue of the 31st May 1800, where he says: 'I have been the more particular in describing the obstacles I met with in the settlement of Canara, because (except in the districts claimed by Polygars) they originated entirely in the inhabitants having *once* been in possession of a fixed land rent, and in their *still* universally possessing their lands as private property.' The fixity of the land rent, such as it may have been, had then perished, but the private property remained in the landholder, the *Mulavargdar*."

5. The sixth of the produce as modified by Hurryhur Roy *plus* the 50 per cent. added by the Bednore Government is usually known as the *Shist* or *Rekah*, and the further additions made by the Bednore Government and those introduced by Hyder

* Extract from Proceedings of Board of Revenue, dated 15th September 1831, page 132 of Printed Volume of Letters relating to the administration of Canara.

and Tippoo as the *Shamil*,* the whole being termed the *Kadim Beriz* or ancient assessment, and, though professing to be originally based on an estimate of the seed required for each field, it has always

been imposed in a lump sum on the entire holding of the proprietary or Wargdar.

6. After deciding that no fixity of land rent existed prior to the British conquest the High Court next found that the land revenue payable by the plaintiff had not become unalterably fixed in law since the British acquisition of Canara. Much of this part of the decision is relevant only to Soonda and to places affected

by Bombay legislation, but the following extract from the summary at pages 214-215 shows conclusions applicable to this district except as regards my inferential bearing on the "Tharao" settlement, which was not in direct issue before the Court and which will be noticed more fully below:—

"5. The assent of Sir Thomas Munro's Government to the proposal in 1822 by Mr. Harris to take one-third of the gross produce showed most clearly that the former did not conceive itself to have been pledged by Sir Thomas Munro, or his successors in the Collectorship of Canara, either to the maintenance of the *Rekah* itself or of the *Kadim Beriz* of Fasli 1209. Strong opinions in the course of the Canara correspondence were, no doubt, expressed from time to time by some Revenue Officers with reference to the fixity of land revenue in that province, but, as we have already said, the opinions of individual officers or even of the Revenue Board, given in confidence in their correspondence with Government, cannot operate as a guarantee by Government itself. * * * Keeping in mind the rule of construction as to grants by the Crown in derogation of its prerogative, we are very far from being satisfied that the Government of Madras has, on behalf of the State, parted with the right to augment the land-tax. A waiver of the prerogative is not to be easily implied from the correspondence of its officers unless they have full authority and their language be clear and unequivocal. Nothing could be more lax and ambiguous than the way in which some of them, and notably Munro himself, used the term 'fixed.'"

7. Accepting the decision of the Bombay High Court as conclusive that the action of Government is in no way limited by either Sir Thomas Munro's settlement or the *Kadim Beriz*, it may be as well here to explain that this *Kadim Beriz*, as now shown in the accounts, is very unequal in its incidence owing to frauds and other circumstances which will be more fully explained further on, and that, in desiring to keep their hands free to raise it when expedient, the Bombay Government had no general intention of exceeding an impost which is described above as being limited by the pleasure of the Muhammadan rulers on the one side and the capacity of the land on the other.

8. Considerable difficulty having been experienced in realizing the full annual demand according to Colonel Munro's settlement, attempts were made for some time to keep up the revenue by augmenting the assessment of low-rated lands as a substitute for other lands which had failed to pay any revenue, but this being found unsatisfactory the settlement known as the "Tharao" or "Sarasari" settlement was introduced in 1819, with regard to which the High Court remark:—"On the 30th October 1817 the Board of Revenue at Madras wrote a letter to Mr. Harris as Collector of Canara and stated in its tenth paragraph that the Board was of opinion that the best universal standard of maximum demand would be the average collections realized from each estate since the province has been under the British Government. That mode of assessment by adopting the average is the Sarasari system. The Board in its eleventh paragraph directed that, subject to the confirmation of Government, the settlement for that year should be founded on that basis, the average collections from each estate for the immediately preceding sixteen or seventeen years being assumed as the maximum of the Government demand thereon. Mr. Harris by a subsequent letter having demanded more detailed instructions the Board on the 29th December 1817 gave these further instructions and authorized him to defer the new settlement on the Sarasari principle until Fasli 1228. The Board having on the 12th July 1819 submitted the proposed *Tharao* based on that principle to the Government of Madras for approval, that Government authorized the Collector to make a settlement on that basis for that year, and Mr. Farran, the plaintiff's Counsel, in the course of his argument, has admitted that no final sanction has been accorded to the *Tharao* system by Government."

9. Even this *Tharao* settlement having been found to press too heavily in some

* Paragraph 12. Board's Proceedings, dated 17th October 1839. cases, certain remissions were made about 1833 and estates were classified * as "Bharti" and "Kumbharti," according as they were, or were not, required to pay the full *Tharao* assessment. This settlement

is now in force throughout South Canara generally, the wargs being classified as follows:—

	Wargs.	Assessment.
		RS.
Bharti	41,057	13,18,536
Kumbharti	2,501	96,316
Total ..	43,558	14,14,852

The assessment on 3,040 Bharti wargs, amounting to Rs. 1,26,274, is assigned as Inam to pagodas, &c. Of the Kumbharti wargs, 700 with an assessment of Rs. 8,011 are waste, and the total remission now remaining under "Kumbharti" is Rs. 36,606. Though the question of the permanency of the *Tharao* assessment was not actually decided by the Bombay High Court, as it had not been extended to the part of North Canara in which the plaint land was situated, the revised settlement has, as a matter of fact, been brought into force in some parts of North Canara which had previously been under the *Tharao* assessment, and I am aware of no ground for objecting to the admission made by the plaintiff's Counsel that the *Tharao* has never been adopted by Government as a final settlement. It is admitted, even by the authority most frequently quoted by the advocates for a resettlement, that the people have been led to expect that it was final, and on this faith to enter into all the complicated arrangements to which possession of landed property gives rise,* but I cannot find that there is any *legal bar* to its revision.

10. In concluding this portion of my report, it may not be out of place to mention that in 824 out of 893 "Mulputtahs" granted by Government to Wargdars between 1800 and 1858† it is expressly stated that the grantee is to pay the *beriz* mentioned therein "until a permanent assessment is fixed," and in 62 of the remaining 69 the grantee is merely given the title possessor by the former proprietors.

11. II, *Probable financial results of a new Settlement*.—In paragraph 7 of the letter of the Government of India under reference it is stated that in the tracts of North Canara settled up to August 1879 the revenue was enhanced from Rs. 2,77,573 to Rs. 4,49,970, and it is anticipated that the whole settlement when completed will result in increasing an approximate demand of six lakhs to ten lakhs or thereabouts.

12. Amongst the many papers which I have obtained from the Collector of North Canara and from the Survey and Settlement Commissioner I have not come across anything which affords me the slightest clue to a method on which to form anything like an estimate of the probable financial results of a resettlement of South Canara, similar to that now in the course of introduction into North Canara. From the facility with which the land revenue is collected, and the prices realized by the sale of land, the district seems to be lightly assessed, and it is therefore probable that a resettlement such as that which is being carried out in North Canara would result in an increase of revenue, but as we have no record of the areas of estates beyond a conventional commutation of very incorrect data regarding the "Bijwari" or quantity

* Memorandum by Mr. Dickenson's Sheristadar, dated about 1830, pages 77-98 of Volume III, Brief for Defendant.

† E.g., pages 75, 175, 177 of the Printed Volume of Letters relating to the administration of Canara. Paragraph 6 of Mr. Read's letter to the Board, dated 19th January 1814.

Board's Proceedings, dated 16th November 1813, No. 602.

of seed required to sow them,‡ I cannot hazard even a guess as to what the probable amount of the increase would be. The old records teem with allusions to the inequality of the assessment § and the probable causes thereof, and if we assume that a reasonable approach to equality has been attained by the new settlement of North Canara, the following figures

collected from the papers introducing the settlement, afford the best existing indication of the extent to which inequality previously prevailed in North Canara:—

Taluk.	Number of Villages or Hamlets.	Old Collections.	Survey Assessment on occupied Lands.	Percentage of Increase.
Yellapur	173	Rs. 57,032	Rs. 92,977	63
Soopa	114	16,326	27,897	71
Sirsi	145	38,224	61,773	62
Karwar	46	35,081	44,803	28
Koompta	157	91,370	1,32,851	45
Honore	27	42,025	43,963	4.6
..	..	2,80,058	4,04,264	44

It thus appears that in attaining an average increase of 44 per cent. over the old collections in portions of six taluks the average rate of increase in the portions settled varied from 4.6 to 71 per cent., and if single villages alone be looked to the results are still more striking. In twelve villages in the taluks of Sirsi, Koompta and Honore the percentages were as follow:—

SIRSI—PERCENTAGE OF		KOOMPTA—PERCENTAGE OF		HONORE—PERCENTAGE OF	
Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
16	..	..	21	..	69
33	..	..	32	..	67
56	..	..	27	..	27
62	..	..	16	..	21
15	..	..	9	..	12
66	..	..	9	..	10
243	..	611	..	27	..
227	..	145	..	34	..
277	..	110	..	38	..
580	..	105	..	38	..
313	..	75	..	67	..
508	..	48	..	69	..

13. With these figures before them the Board will easily understand my reluctance to make any attempt at an estimate, but I may remark that, as the Coondapoor Taluk and the northern part of the Udipi Taluk have always had the credit of being very highly assessed as compared with the rest of the district, and as considerable attention was bestowed on those tracts during the early administration of the district, I should be inclined to class them with the Honore Taluk of North Canara, in which the revision of the assessment, so far as it has gone, has led to an increase of only 4.6 per cent. The Maganies of the Uppinangadi Taluk adjoining the ghâts are comparatively sparsely populated, and I do not think that any additional assessment could be imposed on them. The rest of the district would no doubt produce a larger increase on resettlement, but there is nothing to indicate the amount that might be gained. Parts of the Kâsaragôd Taluk are believed to be very lightly assessed, but I think it highly improbable that the increase in any considerable portion of the district would come up to anything like that which has been realized in the Karwar* and part of

* (Soopa?)

the Koompta Taluks, with regard to which the Bombay Settlement Commissioner writes: "It was the most desolate part of North Canara at the time of the conquest, and less attention appears to have been bestowed there than in other parts to ensure the Government receiving its due share in the form of increase of revenue as the population increased and prosperity returned." A similar remark might be made of Soonda generally as compared with South Canara.

14. *III, General Considerations.*—Though it is unquestionable that the proprietary rights of the people of North Canara have not been done away with by the new settlement, I do not think it can be disputed that a great change has been made in the value of landed property by the increase of assessment shown in paragraph 12 *supra*.

15. The Government of India remark that the judgment of the Bombay High Court tends to produce a strong belief that the conclusions there found applicable should be extended to the southern portion of the ancient province, which was dealt with as a whole by the same officers, and on the same principles during the first years of the present century. I have above stated my belief that the legal position of the Government cannot be successfully assailed in South Canara any more than in North Canara, but I think that a perusal of the old records tends to show that it has been considerations of policy and justice rather than those of abstract right which have hitherto deterred the Madras Government from revising the settlement of South Canara, and it seems to me that such considerations weigh much more strongly against a resettlement in the case of South than North Canara, where the *Tharao* settlement had not been generally introduced, and of which only the taluk of Honore, and the portion of the present taluk of Koompta south of the Gangawalli river, ever

* Page 18, High Court decision.

† Paragraph 17 of Sir Thomas Munro's report of December 1800, page 56 of Printed Volume of Letters.

formed part of Canara proper,* to which alone Sir Thomas Munro referred when he wrote † that "almost all land is private property derived from gift or purchase or descent from an antiquity too remote to be traced, where there are more title-deeds, and where the validity of these deeds have probably stood more trials than all the estates in England." With regard to Soonda, which forms by far the greater part of the present district of North Canara, Sir Thomas Munro wrote: "Gardens or plantations of cocoanut, betel, and pepper are considered as private property and follow the same rule as in Canara, but all other land is supposed to belong to the Sirar." The revision of the assessment of North Canara commenced in Soonda, where the *Tharao* settlement was not in force, and in sanctioning the

‡ Paragraph 19 of Resolution of Bombay Government, R. D., dated 27th April 1868, No. 1681.

Settlement Commissioner's proposals the Bombay Government remarked: ‡ "The country to which the present report has reference is properly part of Soonda and not Canara, and it certainly is more closely connected with the neighbouring districts of Dharwar than with the distant province of South Canara."

16. The settlement thus begun in Soonda has been extended to the comparatively small portion of ancient Canara comprised in the North Canara District, but it is by no means certain that the same principles would have been followed if it had commenced there instead of in Soonda.

17. In originally sanctioning a revision of the settlement in North Canara the Secretary of State § laid great stress on the opinions of Messrs. Blane and Fisher. I have no copy of Mr. Fisher's report referred to, but it appears to have related to North Canara alone. Mr. Shaw Stewart has argued ¶ that Mr. Blane's views were not correctly placed before the Secretary of State, and the Survey and Settlement

§ Despatch, No. 25, dated 14th August 1862.

¶ Page 64 of the papers recorded with the Resolution of the Bombay Government, R. D., dated 27th April 1868, No. 1681.

Commissioner has replied to his arguments. I need not go into these here. Mr. Blane's report is to be found at pages 165 to 277 of the Printed Volume of Letters relating to the administration of Canara, and his subsequent Minute as a Member of the Board of Revenue is on the records of that office. From these it seems to me to be abundantly apparent that he was not prepared to recommend such a *bouleversement* of vested interests as must take place in South Canara if a revision is introduced producing results similar to those for which I have given figures in paragraph 12 of this report. It is true that Mr. Blane's final recommendations in his Minute recorded as a Member of the Board of Revenue were based on the assumption that financial considerations

Minute, dated 25th March 1851, paragraph 12. would not permit of a general survey, and were professedly to cause "less disturbance of the existing tenures and interests than a general survey would involve," but with Mr. Blane's strong views as to the lightness of the assessment of the district and the consequent profitable pecuniary result of a general revision at the ordinary rates of the period, it is improbable that he would have spoken of a general survey

Paragraph 6 of Minute.

as "an undertaking which under any circumstances must be costly" if he had not adhered to the opinion expressed in paragraph 74 of his report, "neither the Board nor Government will, I apprehend, be inclined to withhold a due consideration of expectations which the people may have been led to entertain of the various exchanges of property and other transactions which have taken place in reliance upon the permanency of the *Tharao* settlement, and of the disappointment which would be occasioned thereby when they found them not destined to be realized."

18. The facilities for fraud afforded by a period of anarchy during which a great portion of the ancient public records were lost or destroyed having led to great inequalities of assessment, the low prices prevailing in the early part of the century and other causes made it very difficult for the more heavily assessed ryots to meet the demands against them, and the equalization of assessments was consequently looked upon as a great *desideratum*. This was usually done by levelling down, but the Board

and Government naturally objected to the loss of revenue,* and Mr. Blane was called on to report on the whole subject.†

In Canara, where there is, as a rule, no public record of any value, either of the extent or boundaries of estates, there is, of course, very much to be said in favour of a survey not only in the interests of the State, but for the definition of private rights which at present are much involved in litigation before Courts who have but little to go upon in arriving at their decisions. All that can be said from this point of view Mr. Blane has set forth forcibly and well, and has also depicted with much power the frequent and shameless frauds by which light assessments were obtained by many influential land-owners either at the expense of Government or of their more helpless or, perhaps, more honest neighbours. When he comes, however, to the question of the equalization of the assessment, he does not fail to state the objections with equal fairness.

19. The policy of equalizing the assessments had before been questioned. Many Collectors objected to the disturbance of vested interests, and in paragraph 86 of a report dated 12th January 1833, Mr. Stokes, who had been sent on a special mission to Canara, expressed himself as follows: "I do not think the principle of equalization unjust. On the contrary, it seems in theory unjust that one man should be taxed in a greater ratio to his resources than another. But in the course of years it must be remembered that the mischiefs of inequality, so far as private interests are concerned, have in a great measure yielded to a natural compensatory process. The most highly assessed estates have been purchased for less money, the others for more than they otherwise would have been: and to reverse these conditions would in effect produce the very evils that would have ensued from original inequality. Hence in carrying into effect any measure of the kind proposed it is desirable that provision should be made to prevent this revolution in the vested rights of individuals."

20. In paragraph 74 of his report above alluded to Mr. Blane writes: "But, although no specific pledge may have been given, neither the Board nor Government

will, I apprehend, be inclined to withhold a due consideration of expectations which the people may have been led to entertain of the various exchanges of property, and other transactions, which have taken place in reliance on the permanency of the *Tharao* settlement * * *," and in paragraph 75: "When the great value of landed property, the tenures under which it is held, and the complicated relations existing between landlords, tenants and mortgagees, as well as the large prices which have been paid for their estates by many of the present holders, are taken into consideration, it cannot be denied that any general revision of the assessment would cause a considerable revolution in the state of landed property. It may even be doubted whether it would not become necessary to insure protection by legislative enactment to those who have entered into agreements and incurred liabilities under the existing state of things. For instance, a very great number of estates are held upon mortgage, the annual surplus profits being taken as interest on the debt and for the gradual discharge of the principal sum. In some of these the mortgage is for a term of years, and the lands made over to the mortgagee for a time calculated as sufficient to pay off the amount borrowed. In some the mortgagor continues in possession of his own land but with power to the creditor to foreclose the mortgage at a stated time if the debt be not paid, and in others the owner holds his own land as tenant under the mortgagee, or by still further complication as sub-renter under the mortgagee's tenant. Again, lands are every day given upon long or permanent leases called *Moolgienie*, the rent being fixed and unalterable. The most binding written engagements are taken in all these transactions, and amongst a people so hatefully litigious as the Canarese there can be little doubt that the disturbance which would ensue in the relations between the different parties to these transactions would create great confusion, give rise to almost interminable law-suits, and fall most severely on some of the parties, as in the case of a landlord who had granted his land on permanent fixed lease, who, whatever alterations might be made in his own assessment, would be precluded from raising the rents of his tenants to meet the additional demand on the part of Government."

21. The necessity of revising the assessment for the relief of estates which were unable to meet the demand against them has long since vanished with the general advance in prices and in the prosperity of the district generally, and if so great an invasion of vested interests as is described in the last paragraph was anticipated as long ago as 1848 as the result of an equalization of the assessment, it would certainly be much greater now when the value of transactions relating to land, other than annual leases, amounted last year to no less than Rs. 51,62,788, or nearly four times the assessment, and to upwards of 399 lakhs in the ten years ending 1880-81.

See Appendix A.

22. It may be said that a similar objection in a greater or less degree existed to every revision of the assessment which has been carried out in the Presidency, but the degree is no doubt greater in Canara than in most other districts, and, as a revision of assessment amounts in effect to a readjustment of the value of landed property, some consideration seems due to the fact that whatever may be the common origin of the rights known as *Muli*, *Mirasi*, *Kaniyatchi*, and other terms enumerated by the Bombay High Court, the people of Canara had managed to preserve their rights in an exceptional manner up to the time of the British conquest. Private property in land was found and accepted by the British Government as a

recognized institution in Canara, whereas in most other parts of the Presidency it had been lost sight of * by the time the British arrived, and as only gradually been conceded or restored.

23. I have dwelt somewhat at length on the question of a revision of the assessment because the idea of covering the cost of the much-needed survey by imposing a just assessment on estates which through fraud had hitherto escaped too easily, and at the same time affording relief to the too-heavily-assessed and more industrious ryots, was at first sight very attractive to me, and it is only gradually that I have fully realized the force of the objections to such a step; and, as I have already stated, I am of opinion that, except in the improbable contingency of a large and permanent falling

ENCLOSURE No. 1.

List of Papers on the Revenue Survey and Settlement of North Canara.

1. Letter from the Acting Collector of North Canara, to the Acting Collector of South Canara, dated 5th May 1881, No. 1719.
2. Letter from the Acting Collector of North Canara, to the Acting Collector of South Canara, dated 20th June 1881, No. 2306, with list of enclosures.
3. Resolution of the Government of Bombay, No. 1681, dated 27th April 1868.
4. Letter from the Survey and Settlement Commissioner, to the Acting Collector of South Canara, dated 25th June 1881, No. 769, with list of enclosures.
5. Correspondence regarding the introduction of survey and settlement into certain villages of Supa and Yellapur Talukas (79 printed pages).
6. Copy of Despatch from Secretary of State for India, dated 9th September 1868, Revenue, No. 63.
7. Resolution of the Government of Bombay, No. 3419, dated 13th October 1868.
8. Resolution of the Government of Bombay, No. 663, dated 15th February 1869.
9. Resolution of the Government of Bombay, No. 664, dated 15th February 1869.
10. (Colonel W. C. Anderson's) Report, No. 168, dated 21st February 1871, on the settlement of the Karwar Taluka.
11. (Colonel W. C. Anderson's) Report, No. 1358, dated 6th December 1871, on the settlement of certain villages of Yellapur and Sirsee Talukas.
12. Collector Mr. Shaw Stewart's letter, * No. 3538, dated 12th December 1871, on the above.
13. Revenue Commissioner's (Southern Division) memorandum, No. 47, dated 5th January 1872, on the above.
14. Colonel W. C. Anderson's report, No. 154, dated 3rd February 1872, on the settlement of certain villages in the Supa Taluka.
15. Collector Mr. A. R. Macdonald's letter to Revenue Commissioner, Southern Division, dated 14th February 1872, No. 520, on the above.
16. Southern Division Revenue Commissioner's memorandum thereon, No. 1037, dated 29th February 1872.
17. Resolution of the Bombay Government, No. 1204, dated 14th March 1872, Revenue Department.
18. Resolution of the Government of Bombay, No. 5227, dated 21st October 1872.
19. Colonel W. C. Anderson's report, No. 92, dated 21st January 1873, regarding resettlement in part of Sirsee.
20. Collector Mr. Macdonald's letter, No. 403, dated 6th February 1873, on the above (to the Revenue Commissioner).
21. Revenue Commissioner's memorandum thereon, No. 742, dated 26th February 1873.
22. Resolution of Bombay Government, No. 2711, dated 13th May 1873.
23. Colonel Anderson's report on resettlement in part of Coompta Taluka, No. 309, dated 28th February 1873.
24. North Canara Collector's letter on the above, No. 688 of 1873.
25. Revenue Commissioner's memorandum on it, No. 1104 of 1873.
26. Bombay Government Resolution, No. 2206, dated 18th April 1873.
27. Colonel Anderson's report, No. 408 of 1871, on resettlement in parts of Coompta Taluka.
28. Resolution of the Government of Bombay, No. 5573, dated 21st October 1874.
29. Report on resettlement in part of Coompta and in one village of Honore Taluka, No. 465, dated 4th April 1877, with map.
30. Minute by Sir Richard Temple, Governor of Bombay, on Land Revenue, Survey and Settlement in North Canara, dated 4th August 1879.
31. Report No. 410, dated 20th April 1878, on resettlement in part of Yellapur Taluka.
32. Report No. 411, dated 20th April 1878, on resettlement in part of Coompta Taluka.
33. Report No. 417, dated 20th April 1878, on resettlement in part of Sirsee Taluka.

* To the Revenue Commissioner, Southern Division.

34. Collector's report, No. 1195, dated 27th April 1878, and Commissioner's letter, No. 945, dated 1st May 1878, on above No. (31).
35. Resolution of the Government of Bombay, No. 2454, dated 13th May 1878 (on No. 33).
36. Resolution of the Government of Bombay, No. 2470, dated 14th May 1878 (on No. 31).
37. Minute by Sir Richard Temple, Governor of Bombay, dated 25th September 1879, on North Canara Forests.
38. Report upon part of Coompta Taluka, No. 310, dated 7th April 1880.
39. Report upon part of Yellapur and Sirsee Talukas, No. 341, dated 13th April 1880.
40. Collector's report on the above, No. G-9 of 1880 (to Commissioner), Commissioner's letter to Government, No. 844 of 1880, and the Resolution of Bombay Government, No. 2485 of 12th May 1880.
41. Report No. 451, dated 8th May 1880, on part of Supa Taluka.
42. Collector's report thereon, No. G-20, dated 11th May 1880, with Commissioner's endorsement, No. 1004, dated 17th May 1880, and Resolution of Bombay Government, No. 2910, dated 5th June 1880.
43. Report on part of Coompta Taluka, No. 95, dated 4th February 1881.
44. Collector's report thereon, No. 709, dated 18th February 1881, with Acting Commissioner's letter, No. 493, dated 24th February 1881, and memorandum by Survey Commissioner, No. 248, dated 18th March 1881.
45. Report on part of Yellapur Taluka, No. 266, dated 23rd March 1881.
46. Resolution of Bombay Government (on No. 44), No. 1861, dated 30th March 1881.
47. Collector's letter, No. 1228 of 1881 Commissioner's endorsement, No. C-58 of 1881, and Bombay Government Resolution, No. 2337, dated 25th April 1881 (on No. 45).
48. Report on part of Honawar Taluka No. 300, dated 8th April 1881.
49. Collector's letter, No. 1474, dated 18th April 1881, and Commissioner's endorsement, No. 970, dated 22nd April 1881, and Bombay Government Resolution, No. 2494, dated 4th May 1881, on the above (No. 48).
50. Report on (the remaining villages) part of Yellapur Taluka, No. 326, dated 18th April 1881, Collector's letter, No. 1531, dated 20th April 1881, Commissioner's endorsement, No. C-146, dated 24th April 1881, and the Resolution of Bombay Government, No. 2561, dated 7th May 1881.

(Signed) J. STURROCK,
Acting Collector.

Resolution—dated 11th November 1882, No. 2747.

In their Proceedings read at the head of this Resolution, the Board referred for report to the Collector of South Canara, a letter* from the Government of India wherein, alluding to a minute of the Hon. Mr. Carmichael, in which the practical permanency of the existing settlements of land revenue in the districts of Tanjore, Malabar and South Canara was asserted, it is said, "the Government of India are not prepared to admit, save upon the clearest and most conclusive evidence, that any settlements, other than the Zemindar permanent settlements of the type prevailing in the Lower Provinces of Bengal and Benares and in parts of the Madras Presidency, have acquired an unalterable character; and this observation is now made with special reference to the settlements of Tanjore, South Canara and Malabar. In none of these cases does the Governor-General in Council desire to press for a resettlement until the Madras Government consider that the proper time has come. But in all these cases His Excellency, as at present informed, thinks the presumption is against the existence of any such permanency of assessment as would, for all future time, preclude the Government from making an enhancement of its Land Revenue demand." And the letter concludes by calling for a full report on the conditions of settlement in these districts, such "as will enable the Governor-General in Council to judge whether the claims of the State could then be advanced with the prospect of the same success as was attained in North Canara."

2. In submitting with their own opinions the Collector's report for the consideration of Government, the Board observe that the question of revising the land settlement of Canara has been very frequently discussed since Sir Thomas Munro was Collector of the district in the year 1800, and that the various Revenue officers who, from time to time, have studied and written upon the subject, may be divided into two classes—those who, believing in the permanent rights of the landholders to claim exemption from any enhancement of the Government demand, have deprecated all interference, and those who, disallowing claims to permanent immunity, have advocated revision of assessment with a view to the equalization of the settlements in the interest both of the landholders and the Government. The present Collector, who, in the course of his service, has spent many years in Canara, though his own views lean towards non-intervention, has considered the matter in all its aspects and described clearly the present position, while stating forcibly the various difficulties which require to be surmounted before it can be determined to undertake the work of surveying and resettling the district.

3. The points which have to be considered are—(a) the Legal, (b) the Financial and (c) the Political aspects of the question.

4. As regards the first point, viz., whether Government are legally entitled to revise the settlements, the Board are of opinion that a perusal of the elaborate judgment of the High Court of Bombay in O.S. No. 1 of 1871 (*Vyakunta Bapugi versus The Government of Bombay*) must resolve any doubt as to the right of Government to revise the settlements of Canara. Nothing can be clearer than that this Government has never in any way pledged itself not to revise them, and the judgment must be accepted as conclusive upon the point.

5. The "Tharao" or "Sarāsari" assessment—an average assessment roughly calculated upon a series of years was not considered by the Court—because it was admitted by the plaintiff's Council that that system had never received the final sanction of Government. The "Tharao" assessment, modified in certain cases, is in force at this day, and the right to revise it accordingly brought down to the present time. It may be remarked in passing that the fact of the imposition of this assessment by the Board of Revenue, with the tacit consent of Government, is in itself evidence both of the need for revision and of the right to revise; inasmuch as that assessment professed to be nothing more than a temporary expedient, and the great majority of the putnamas issued under it contain a stipulation that they are to remain in force only "until a permanent assessment is fixed."

6. The next point for consideration is (b) the probable financial result of a new Survey and Settlement. The present assessment being imposed upon uncertain areas, the materials for estimating its incidence and its capacity for increase are deficient. But, looking to the ease with which it is collected and at the sale value of lands, there arises a strong presumption that a resettlement would result in material advantage to Government, and that in the most fertile parts a considerable area would be found to be at present practically unassessed. The experience in North Canara, which is strikingly set forth by the Collector, is in favour of that view; and it is remarkable that in that district there should have been increase and decrease ranging from 611 per cent. of the former to 69 per cent. of the latter, in spite of the practice of the Bombay Settlement Officers to qualify extreme difference with some regard to existing assessments.

7. Believing that the right of Government to order a Survey and Settlement of the district is indisputable, and thinking that the probability is in favour of an increase of revenue as the result of the operation, the Board observe that the question resolves itself into one of expediency, or, in other words, whether or not, having regard to the peculiar circumstances of South Canara, it is desirable to revise the settlements of the existing holdings in the same manner as this is being done by the Survey and Settlement Departments elsewhere. The answer to this question must depend upon a consideration of the objects aimed at and the practicability of attaining them. From the earlier discussions it would appear that, though it was thought quite possible that a

moderate pecuniary benefit would result to Government from a revision, the main object aimed at was the equalization of the

* Letter from Mr. T. L. Blane, Collector of Canara, dated 30th September 1848, No. 74. assessments in the interests of the ryots.*

And it may be doubted whether, but for the great and glaring inequality of these, the revision of them generally would even have

become a question for discussion. Time † Board's Proceedings, dated 8th January 1864, No. 85, paragraph 1. has changed the conditions. Writing in 1864, † the Board of Revenue remarked

that "the valuable property that exists in land in Canara precludes the possibility of, as it testifies to the absence of any necessity for, a general revision of the assessment on land." And Mr. Sturrock in his letter under review says that there are now "no estates so heavily assessed as to call for a revision for the purpose of lightening excessive burdens." The question as now raised therefore is raised entirely in the interests of Government; it has come to be doubted whether in Canara the State gets its fair share of the produce of the land. To the inquiry whether a revision is expedient, it has been answered, "No. Because Canara is a district of private estates, the valuable property in which precludes the possibility of such an interference with vested rights." The expression "private property in land in Canara" is used somewhat loosely in the literature on the subject. Sir Thomas Munro appears to have considered it not merely dependent on, but created by light and seldom varied assessments; these conditions rendered land in his opinion saleable and therefore private property. The true element of private property as against the State is, however, wanting in these conditions—that element is fixity of tenure—the condition of non-disturbance by Government so long as its dues are paid, without which the others are valueless. It is this fixity of tenure that, as against the Government, constitutes private property in land in India. This property valuable in itself may be enhanced in value by light and seldom varied assessments, but it can neither be created nor secured by them. Sir Thomas Munro himself quotes instances of lands in Soonda,

B.H.C. judgment, page 96.

highly improved by ancient tenants, being sometimes taken from them and "given to a stranger for a Nuzzerana."

8. Private property in land is, however, in itself no bar to the right of the State to revise assessments, in other words to impose or revise taxation in Canara, any more than in other part of India. The essence of private property in land which exists in Canara exists and for years has existed in every other district of this Presidency. The ryot everywhere is endowed with fixity of tenure, and the objection to a revision of assessment in Canara, based on this argument, is applicable to every district, the assessment of which has been or may be revised. The "private property in land in Canara" which has been "the lion in the path" to all proposals to revise its assessments, is the private property not of the payers of assessment, but of the payers of rent. The light and seldom varied assessments of Canara enabled the original proprietors to carve out and alienate at much profit to themselves more or less considerable portions of their estates. These portions are now and from an antiquity prior to history have been held at fixed and unvarying rents, and the most practical difficulty in the way of revising assessments in Canara is how to revise at the risk of enhancing the assessment of a man who cannot enhance the rents of his tenants. Sir

Thomas Munro appears to have been of opinion that it was possible for Government ‡ to enhance the rent of these permanent tenants, or Mulguenidars as they

are called; but this seems to have been merely the expression of a speculative opinion. Historically there is no record of any such enhancement having ever been made, and these fixed rents of the Mulguenidars have passed through and survived all changes of dynasty and all variations in the assessments of the landlords, themselves unchallenged and unchanged. A suggestion has been under the consideration of the Board to take power by Legislation to enable a landlord whose assessment may be raised on revision to demand from his permanent tenant the whole or a part of the increased Government rate. This would, of course, be possible, but after giving the proposal

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their careful attention, the Board are unable to recommend the adoption of this course. It was the opinion of Sir Thomas Munro that "the rent fixed by the landlord was calculated upon the produce of several years while under his own management." And it may be fairly assumed that the tenant if not rack-rented under the agreement which has endured often for generations, was required to pay to the Wargdar a full return for the benefits which he obtained; and the Board do not think it would be equitable to permit the landlord to transfer to his tenant any part of the increased burden of taxation which the Government may resolve to impose upon him. It is, as rule, the landlord, not the tenant, who has benefited by the long years of low and seldom varied assessments in Canara. On the landlord should therefore now fall the whole burden of any increased demand by the State. The condition of the old permanent tenants is doubtless improved, but when their estates were granted they were, it may be assumed, granted on terms most favourable to the landlord and the least so to the tenant. These tenants have paid the same rent year after year, have been at considerable expense in effecting improvements, such as terracing, raising banks and constructing channels, and the landlord alone has enjoyed the benefit of the Government demand being below what could fairly and equitably have been demanded from him. If the opinion of Sir Thomas Munro, quoted above, was correct, it is clear that the agreement with Mulgueni tenants was but little affected by consideration of the amount of the Government demand; and if in course of the revision now proposed it should happen, as doubtless it will in many cases, that the assessment is enhanced, the Board fail to see any sufficient reason for redressing a grievance which will thereby be caused to the landlord, by shifting a part of the burden upon the tenant.

9. If, therefore, as the Board believe, a revision of assessment in Canara is expedient in the interests both of the State and of the revenue-payers generally of the Presidency, it is necessary to consider whether it is a measure which, without amounting to a revolution in regard to the landed interests involved, can be carried into practical effect. That the subject is fraught with difficulty is not denied but admitted, and the difficulties to be overcome are forcibly stated by Mr. Sturrock: nevertheless the Board do not think that they are insuperable. For the reasons given above, they would strongly deprecate any plan of operations which would entail the enhancement of the fixed rents of the permanent tenants or Mulguenidars; and consider that any revision of assessment which may be determined upon should scrupulously protect their rights.

10. The Board are of opinion that this can be done by basing the resettlement of Canara upon existing facts, the outcome of its history. Field surveys and field assessments are out of place here. Estates are not in Canara an aggregate of fields separately and independently assessed as in most parts of the Presidency. Here the Warg (which in its inception was probably the separate patrimony of a separate family), not the field, is the unit of revenue assessment and the basis of revenue administration. The methods of Survey and Settlement must be adapted to existing conditions, and the outcome of the operations must be the area and the assessment not of fields but of the estate or Warg. For this purpose the Mulguenies or permanent tenancies must be separately blocked and separately surveyed, not for the purposes of assessment, but for measurement only. For purposes of assessment their holdings should be regarded as holdings in a zemindari or other proprietary estate, and the proportion of assessment to be levied from the Wargdar on account of them should be settled on the same principle as was adopted in the settlement of the peishchush in permanently-settled estates. That was fixed at two-thirds of the rents received by the proprietor, and the same principle might be adopted in this case were it not that the property in Wargs in Canara has often changed hands for large prices, and some consideration should be given on this account. The proportion of assessment to be fixed on a Warg should, so far as Mulguenies are concerned, be on the principle that this Government takes half the agricultural income of the country as its due, half the rent the Wargdar gets from his permanent tenants. The lands of the Warg retained by the Wargdar should be blocked according to soils and then measured and valued in terms of acres and rupces, half the net produce being, as elsewhere in this Presidency, taken as the Government assessment.

11. Under this system the total assessment of a Warg would then consist of—

- (a) Half rents received from Mulguenidars.
- (b) Half net produce on lands retained by the Wargdar.

In case of fraud or refusal to produce the Mulgueni rent-roll, it should be provided that the Mulgueni lands should be blocked according to soil, measured and valued in the same way as lands in possession of the Wargdar, and the assessment thus determined imposed instead of the half rents suggested above.

12. The Board think that a Settlement conducted on the foregoing principles would secure the interests of the State at a minimum of violence to private rights and existing institutions and conditions, and they accordingly commend these proposals for the consideration of Government, believing them to be both practicable and practical.

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Collector of South Canara.

READ—also the following Proceedings of the Board of Revenue, dated 13th November 1882, No. 2755.—

Read—the following letter from G. McWATIEPS, Esq., Acting Collector of Malabar, to the Secretary to the Board of Revenue, dated Calicut, 24th March 1881, No. 883:—

I have the honour to report on the *conditions* of the Land Revenue Settlement in Malabar with reference to Board's Proceedings, dated 20th January 1881, No. 94.

2. I observe that the Acting Secretary to the Madras Government in his letter to the Secretary to the Government of India, Home, Revenue and Agricultural Department, dated 9th February 1880, No. 144, has stated that "Malabar is a district of private estates assessed by Hyder Ali on a *rent charge* system which is unchangeable," and that "no relief is necessary or enhancement of revenue practicable."

3. Again, in paragraph 10 of letter from the Officiating Under Secretary to the Government of India, to the Secretary to the Government of Madras, dated 6th July 1880, No. 381, mention is made of a quinquennial revision of the land revenue introduced by Hyder Ali's deputy; and Proceedings of the Board of Revenue, dated 28th January 1813, are quoted to the effect that, although no permanent settlement has been formally declared by the British Government, the maximum of the claims of the Sovereign upon the lands has long been considered established.

4. There would thus appear to be considerable misapprehension regarding the earlier Malabar so-called settlements which requires explanation, and this can best be given in the shape of a brief abstract of the Proceedings connected with the settlement of the land revenue from 1792, when the province was ceded to the British Government, until the present time.

5. The real fact is that in all this time there never *has* been a thorough settlement of the land revenue at all, and there never *can be* until the district is properly surveyed; and the only assurance ever given by Government in respect of the unchangeableness or permanency of the rates of assessment will be found in Mr. Warden's proclamation, dated 21st July 1801. This proclamation was based on the agreements entered into by Mr. Rickards, Acting Principal Collector, with the Zamorin, Rajahs, Mukyastans, and principal landholders of Malabar, in 1803. The text of the agreement and of the proclamation will be given in full further on.

6. This position, however, may be considered as capable of being established, that the Government assurance or guarantee relative to the permanency of the

assessment had regard solely to the *proportion* of the Pattom or landlord's rent which Government should take, and not to the money commutation rates or value of that proportion.

7. When Malabar was ceded to the British in 1792, Joint Commissioners were appointed "to inspect into the state and condition of the province," and the management of affairs remained in the hands of Joint Commissioners until September 1801, when Major MacLeod, then Collector of Salem, was appointed the first Principal Collector.

8. The Joint Commissioners from local inquiries found that, with two exceptions, the Rajahs of Malabar, prior to the conquest of Hyder Ali, had never levied any land revenue from their subjects, and that under Hyder Ali's administration, the land tax became general.

When the Bednore Rajah invaded North Malabar in 1736-37, the Rajahs there were obliged to levy a revenue from their subjects, equal to 20 per cent. of the Pattom or landlord's rent; and when the Zamorin of Calicut conquered parts of Palghat and Temelpuram, he imposed what was called a kaval or protection tax.

9. The exact principles upon which Hyder Ali's and Tippu Sultan's land settlements were based are not clearly known; but this much seems certain—

Rice lands—Every field was calculated to yield so much gross produce and the landlord's share was a certain proportion of the gross produce and was called Pattom. In South Malabar the Pattom of Arshed Beg (Tippu's Deputy) was considered to be 45 per cent. of the gross produce, and this was divided between the landlord and the Government. In other words, the Government took a share of what had hitherto been paid to the landlord and left the cultivator's share untouched. The landlord got 15 per cent. of the gross produce and Government 30 per cent., *i.e.*, the Government share of the Pattom was two-thirds and the landlord's one-third. The landlord under the Muhammadan Government, in fact, only got one-third of what he had been getting before.

The commutation rate of the share taken by Arshed Beg was one gold fanam per parah, or (as was the custom of calculating it) three gold fanams per nigadee vithu or every parah of seed. It was assumed in the south that one parah of seed yielded on the average 10 parahs; $5\frac{1}{2}$ went to the tenant, $1\frac{1}{2}$ to the landlord, and 3 to Government. Government got three gold fanams for every parah of seed or one gold fanam for every parah of the share of the Pattom, which came to the same thing, as for every parah of seed, the Government share of the Pattom was three parahs.

10. In North Malabar, a somewhat different system prevailed. The Government share was generally half the Pattom or landlord's rent, and this was commuted at the rate of Rs. $41\frac{1}{2}$ per 1,000 yedangalies. The Joint Commissioners considered that the result to Government was much the same in North Malabar and South Malabar, which, however, was hardly the case, unless false returns of produce made up for the difference. Indeed, in both North and South Malabar, the returns were and are still false; but the Muhammadan Government were satisfied with lump payments to meet present wants regardless of particulars, and made up for any supposed deficiencies by the exaction of occasional nuzzars.

Garden lands.—A lump sum was fixed on each Paramba or garden calculated at so much for each full-bearing cocoanut tree, betel-nut tree and jack tree. The vines were also charged, but I omit them from consideration, as the tax has long since been abolished. Arshed Beg's rates were one gold fanam for two cocoanut trees, ditto for 6 areca trees, and ditto for each jack tree. This was supposed to be equal to a moiety of the value of the Pattom or landlord's share. In North Malabar, the settlement of garden lands was somewhat similar. The word produce appears to be sometimes wrongly used for Pattom in the earlier reports.

11. The Joint Commissioners made no change in the above systems; but simply endeavoured to collect as much of the Muhammadan Jámá as they could.

12. During 1792-93, the Zamorin and other Rajahs protested that, as their country had been devastated, they could not possibly pay the full Jámá, and an agreement was entered into with the Zamorin to the effect that he should pay for that year

half of Arshed Beg's Jámá; and similar agreements were entered into with the other Rajahs, exacting from them much less revenue than they were supposed to have paid to Tippu Sultan.

13. This year, however, was one of inquiry on the part of the Joint Commissioners. The collection of the revenue agreed upon devolved upon the Rajahs; but, on the part of Government, Inspectors were appointed to check the collections and at the same time estimate the true revenue.

14. It was found that the Rajahs had deceived the Joint Commissioners in regard to the resources of the country, and next year (1793-94), the full Muhammadan Jámá, that is, Arshed Beg's assessment in South Malabar and the similar assessment in the north, was ordered to be levied from "each actual and superior occupant of the soil whether Jenms or cultivating tenant."

The revenue was collected jointly by the officers of Government and of the Rajahs.

15. In the following year (1794-95) the Joint Commissioners made a quinquennial settlement with the Rajahs on the basis of Arshed Beg's settlement in the south and of the similar settlement in the north. The cost of collecting the revenue was to be deducted from the total Jámá, and the nett Jámá was to be divided between the Government and the Rajahs—one-fifth to each Rajah and four-fifths to Government. The Government of India appear to have considered this as a quinquennial revision of the land revenue, and thought that it was introduced by Hyder Ali.

16. The quinquennial settlement signally failed, and at various times before the five years would have expired, the Joint Commissioners had assumed the collection of the revenue themselves.

17. From this time forward, the revenue has been collected solely by the officers of Government. The Joint Commissioners introduced no new settlement. They simply adopted that of Tippu Sultan, and tried to rectify some inequalities in it from time to time as complaints of over-assessment were made to them.

18. The last Commission terminated in September 1801, and then Major MacLeod was appointed to be the first Principal Collector.

19. Major MacLeod's reign was short. He revised the assessment and fixed a table of rates of exchange for the twenty-three coins then current, which created such a stir and insurrection among the people that he appears to have resigned and quitted the country.

20. Mr. Rickards succeeded Major MacLeod in 1803, and one of his first acts was to cancel the rates of exchange that had been fixed and revert to the settlement of 1800-01.

21. At this period, probably owing to the commotion caused by Major MacLeod's not only revising the assessment but more particularly tampering with the local values of the coinage, the Government gave the only guarantee or assurance they have ever given regarding the permanency of the future settlements that were about to be introduced.

22. Mr. Rickards called together the Rajahs and principal landholders of Malabar on the 29th June 1803, and circulated among them the following paper:—

"1. For the purpose of a new Paimash, the following principles are ordered to be adopted subject to the approbation of the Revenue Board.

"2. On rice grounds, after deducting from the gross produce the seed and exactly the same quantity for expenses of cultivation, and then all the residue of what remains as Koroo."

(Cultivator's portion of produce.)

labor to the Kudian, the residue or Pattom is to be divided in the proportion of six-tenths to the Company and four-tenths to the Jenmkar.

"3. On Perring lands one-third of cocoanut and supari tree produce being deemed sufficient for the Kudian, the remainder or Pattom is to be divided equally between the Company and the Jenmkar. Of jack trees, the Company to receive half the Pattom were ascertainable, or in other places one-third of the gross produce according to local custom or value of the tree. Of pepper-vine, one-third of the gross produce, to be ascertainable by annual survey, is to be the Company's share.

"4. The principles and rates above specified being favorable to all parties, if the Revenue Board approve, they shall be permanently fixed on all lands now in a state of produce and applied,

according to the usage of the country, to Terese or waste lands which may hereafter be brought into cultivation.

"5. The money rates of assessment shall be fixed by the Sub-Collectors under a consideration to local value of the several articles in the different districts."

CALICUT,
27th June 1803.

(Signed) R. RICKARDS,
First Judge and Principal Collector.

On the same date, the Rajahs and principal landholders assembled, attached their signatures to the following agreement, couched in much the same terms as the above paper:—

"Paragraphs 1, 2 and 3 are identical with paragraphs 1, 2 and 3 above.

"4. We, the undersigned Rajahs, Namboories, Mookistens and principal landholders, do hereby declare our acquiescence in the above principles and rates, and will exert ourselves in our respective districts to make the same generally understood. The principles and rates being favorable to all, we pray that they may be permanently fixed on all lands now in a state of produce, and applied according to the usage of the country to Terese or waste lands which may hereafter be brought into cultivation. The honor and credit of the Company's Government will then be great, and our lives will be passed in comfort and peace.

"5. We also pray that the money rates of assessment be fixed by the Sub-Collectors under a consideration to the local value of the several articles in the different districts."

CALICUT,
29th June 1803.

The agreement was, as stipulated, in due course approved by the Board of Revenue and Government, and on the 21st July 1805 Mr. Warden, who meantime had succeeded Mr. Rickards, issued the following proclamation:—

"The Government of Fort Saint George having received information through various channels that great inequalities exist in the present Revenue Jamabandi of the Province of Malabar, transmitted orders some time back to the Principal Collector to frame by survey and assessment a new Jamabandi upon improved principles founded on a liberal consideration of the relative rights of the Sirkar, of the proprietor, and cultivator. Those orders the Principal Collector has now determined to carry into immediate and due execution.

"It is well known to be considered a just system of assessment for the Government to derive its land revenue from the Pattom (or net rent) payable by the cultivating tenant to his proprietor.

"To establish a fixed rule by which the Pattom shall be calculated and ascertained, it must be in the recollection of every one that the principal Malabar Rajahs, head Namboories, and Mookistens in each district were some months ago assembled by summons at Calicut, and after the most patient inquiry into the mode by which the Pattom was usually rated, it was found that a variety of systems prevailed which might chiefly be ascribed to the existing inequalities in the revenue in the different districts in the province.

"In order to rectify such errors and establish a permanent revenue by which one ryot shall neither be more heavily nor more favorably assessed than another, it became obviously convincing and desirable to all parties that one uniform system should obtain in estimating the Pattom on which the Sirkar revenue was to be fixed.

"Having fully and deliberately discussed the many points connected with so material a question and pretty accurately ascertained the customs which in former times regulated the Pattom on lands and gardens generally throughout the province, the aforesaid Rajahs, head Namboories, and Mookistens at length unanimously concurred in certain fixed principles whereby to determine the Sirkar revenue, which they recorded and authenticated by their several signatures.

"Those being the very principles which the Right Honourable the Governor in Council have formally and finally confirmed and ordered to be adopted in framing the new assessment of Malabar, they are now hereunder written and hereby published for the information of all its inhabitants—

"1st. On wet or rice grounds, after deducting from the gross produce the seed and exactly the same quantity for expenses of cultivation, and then allotting one-third of what remains as Koroo labor (or plough profit) to the Kudian, the residue or Pattom is to be divided in the proportion of six-tenths to the Sirkar and four-tenths to the Jenmkar.

"2nd. On Perrum or orchard lands one-third of cocoanut, supari, and jack tree produce being deemed sufficient for the Kudian, the remainder or Pattom is to be equally divided between the Sirkar and Jenmkar.

"3rd. On dry grain lands, which are very scantily cultivated in Malabar, the Sirkar's share is to be half of the Jenmkar's. Wherever what is actually cultivated during the year.

"The assessment on the pepper produce will be fixed upon hereafter.

"The new Paimash on the prevailing principles has in the first instance been entrusted to the execution of the several subordinate Collectors, to whom the necessary orders have been issued.

"As the present mode of assessment has been acknowledged to be fair and moderate, it is expected that the Jenmkars will render a true and faithful account of the Pattom of their estates at the Cutcheries of the subordinate Collectors, who on their parts will take care that every assistance shall be given by the local revenue servants in each district, as the Jenmkars belonging to it might want to obtain information from their tenants relative to the existing state of their landed property. A form will be likewise given to the several Jenmkars by order of the Sub Collector, agreeably to which the required accounts are to be drawn out.

"After these accounts are all delivered in, a rigid scrutiny will be made, and the fullest means devised to ascertain their accuracy. The true result will then be submitted for the approbation of the Board of Revenue and Government, under whose sanction the Principal Collector will visit each district for the purpose of granting sealed and signed potahs, or assess notes, to the several Jenmkars and other inhabitants specifying the correct annual revenue they are to pay to the Company's Government.

"The Principal Collector therefore confidently expects that, without making themselves liable to punishment by any act of palpable fraud or deception, the inhabitants will willingly and readily render exact accounts of their property, in order that all their apprehensions might be dissipated by the early establishment of an unalterable assessment."

23. Now what is the extent and nature of the assurance thus given by Government? It is simply this; that in making any future Land Revenue Settlement, the Government are not, as regards rice lands, to exact more than 60 per cent. of the landlord's Pattom or share of the produce, the Pattom being calculated in a particular way, and as regards garden lands that the Government share is not to exceed one-third the produce of cocoanut trees and areca trees and half the Pattom of jack trees.

24. *The money rates or commutation rates were to be fixed in accordance with the local values of the different kinds of produce.*

25. Mr. Conolly, in paragraph 23 of his Jamabandi Report for 1843-44, has taken the proper view, I consider, of the Government assurance given in 1805. He says, referring to the Rajahs and principal landholders of Malabar — "They are aware also that though we do not think it desirable to bind ourselves to a permanency of aggregate amount of tax, we do so to a permanency of the *proportion* of the Government demand to the produce." In this view I understand Mr. Logan, who probably knows more about Malabar than any one else of the present day, coincides.

26. I notice, however, that Sir Thomas Munro seemingly took an even more restricted view of the Government guarantee than the above. He held the assurance not to take more than 60 per cent. of the landlord's share of the produce to apply generally only to the whole province and not to individual cases (*vide* his minute at page 545, Madras Revenue Selections, Volume III). But the Government of the present time would hardly, I imagine, follow Sir Thomas Munro in this respect, and would be inclined to extend the guarantee to individuals.

27. Mr. Warden appears to have been rather conservative in the matter of the old settlements of Tipu Sultan (*vide* paragraph 1162 of Græme's report of 1822), and although he made what is termed the Janma Paimash in 1805-06 and the Aluva Paimash in 1806-10, he never touched the existing assessment. The Janma Paimash consisted in getting certified returns from each landholder or Janmi of the particulars of all his property, and the Aluva Paimash consisted in measuring the paddy fields with a kole or rod of six feet (*vide* Mr. Warden's letter to the Board quoted in paragraph 1162 of Græme's report). The Janma Paimash was considered utterly false; about the Aluva Paimash there have been different opinions, some holding that the lands under cultivation at the time were measured and entered in the registers with tolerable accuracy. Anyhow, no assessment was then attempted to be based on these returns, or anything done in this respect, till Mr. Græme took the matter in hand. Mr. Græme's report to the Board of Revenue, dated 14th January 1822, gives the best account that has ever been written of the affairs of the Province of Malabar. His scheme for a new general settlement was approved by Government, and he was sent back to Malabar specially that it might be introduced under his own supervision. He was to postpone the settlement of the rice lands, as not being so urgently required, and to take the settlement of the garden lands in hand at once.

23. The principle of Græme's scheme of settlement was simply this. Rickards' proportions were to be generally adopted, and what may be called Græme's commutation rates applied to those proportions. Mr. Græme struck his commutation garden rates for each Hoblee or district, consisting of one or more deshoms or villages, and in respect of rice for each deshom or village.

29. As already stated, the rice land settlement was held not so important as the garden, and, in fact, was never accomplished. Mr. Græme worked a short time at the garden settlement, and was succeeded in the work by Mr. Vaughan, the Collector. Mr. Vaughan completed the garden settlement and introduced it without orders in 1824, and the Government condemned it. Mr. Sheffield, the next Collector, tried to rectify Mr. Vaughan's mistakes and failed, and Mr. Clementson then took from 1833 to 1840 to revise the whole thing over again; and this garden settlement continues to this day in all Malabar except the Taluk of Kurumbranad, which was subsequently revised in 1853 on the same principles. The Government, in extract from the Minutes of Consultation, dated 21st January 1843, expressed a hope "that an arrangement for permanently assessing these lands will soon be completed, thus doing away with the objectionable mode by which the revenue of them is now computed," but nothing was done in this matter. One of the conditions of the new garden assessment was that it should be periodically revised, and in clause 10 of the muchilka or agreement framed by Mr. Græme, power was expressly reserved to the Government to alter his rates, should they see reason to do so at any time hereafter.

30. In regard to future settlements, it may be stated, therefore, that although Government are bound not to exceed the proportions of the landlord's share laid down in the Proclamation of 1805, they are in no way bound by Græme's commutation rates, which were fixed lower than the selling prices of over 60 years ago.

31. In regard to a survey of Malabar paying its expenses, I am of opinion that it certainly would, even adhering to Græme's rates. The survey of one Amshom in Wynaad has recently increased the Government assessment by over 50 per cent., simply on account of concealed cultivation being brought to light. But whether it would pay or not, Government will sooner or later be compelled to have a survey of Malabar owing to the present state of the public accounts. As pointed out by Mr. Ballard in his letter to the Board, dated 13th August 1864, No. 198, we have no land register in Malabar; we have no regular register of gardens, and we have no register of dry lands. In fact, we have nothing whatever reliable about the land revenues, and we know next to nothing about them. The rice fields cannot generally be identified by means of the only register we have got, and we have consequently no control over the apportionment of the revenue. It is believed that the poor man with the worst land pays the highest assessment.

The history of the settlements of Malabar will be found in the following reports:—

1. Joint Commissioners' Reports, 1793, 1794 and 1801, published in 1862.
2. The Governor-General's Minute thereon and other papers published in 1879.
3. Collection of Treaties, etc., relating to Malabar published in 1879.
4. Græme's Report, dated 14th January 1822.
5. Clementson's Report, dated 15th October 1833.
6. Mr. Conolly's Jamabandi Report, 1843-44, No. 1253.
7. Mr. Robinson's report to the Board, dated 5th August 1857, No. 128.
8. Do. do. 4th June 1858, No. 89-A.
9. Mr. Grant's Report to the Board, dated 30th August 1858, No. 118-A (*vide* enclosure).
10. Mr. Grant's Letter to the Board, dated 12th April 1860, No. 73.
11. Do. do. 2nd November 1860, No. 218.
12. Mr. Ballard's Letter to the Board, dated 13th August 1864, No. 198.
13. Do. do. 26th January 1865, No. 17.
14. Do. do. 16th August 1865, No. 174.

Reference on the above, dated 28th April 1882.

The Collector's report read above is herewith forwarded to Mr. W. Logan,* with the request that he will favour the Board at an early date with an expression of his opinion upon the subject of which it treats.

2. A copy is also forwarded to the Government Pleader, with the request that he will inform the Board whether the construction put by Mr. McWatters upon the Proclamation issued by Mr. Warden in July 1805 (paragraph 22 of the report) is, in Mr. Shephard's opinion, legally tenable, and whether it should be so construed.

(Signed) E. GIBSON,
Acting Secretary.

To W. Logan, Esq., Ootacamund, with a copy of
Malabar Collector's letter, dated 24th March 1881, No. 883.
To the Government Pleader, with ditto.

Read—the following letter from W. LOGAN, Esq., Special Commissioner, Malabar, to the Secretary to the Board of Revenue, dated Ootacamund, 1st May 1882, No. 198:—

Referring to Board's Proceedings, No. 2354 of 1882, dated the 28th ultimo, I have the honour to observe that Mr. McWatters has given a correct sketch of the Land Revenue history of the district except in paragraph 10, where he has followed the account of the Muhammadan (Mysorean) settlement given to the Joint Commissioners by certain Brahmans in 1792-93, and embodied in their report of 11th October 1793. Mr. Græme ascertained in 1818-22 that that account was fallacious, and he in the course of his tours through Malabar ascertained the actual facts. The details are so voluminous that they could not well be embedded in this letter, but I have prepared a paper on the subject, which is now being passed through the Press, and copy of which will doubtless reach the Board in good time. Meanwhile, it will probably suffice if I here give copy of an extract from another paper on the Land Tenures of Malabar (paragraphs 214 to 221), as it will, in addition to furnishing a correct view of the Muhammadan settlement, also enable the Board to realise how greatly the assessments in Malabar have altered in recent years owing to the rise in the prices of produce—

"214. In Chapters II and III of Appendix II will be found full details of the modes in which the Muhammadans (Mysoreans) proceeded on their conquest of Malabar to raise a land revenue. There was, it will be seen, very little uniformity in their methods over any large extent of country.

"215. Stated in few words, it may be said that they took as Government land revenue a proportion of the Pattom, varying, when taken in produce, from 10 per cent. (on the wet lands in Shernad) to 100 per cent. (on the garden lands in all South Malabar).

"216. But the collection as land revenue of 100 per cent. of the Pattom simply means the expropriation of the whole income of the person entitled to the Pattom, and this was no doubt intended by the Muhammadans in all the localities where 100 per cent. was the share of the Pattom taken.

"217. Matters, however, arranged themselves differently in practice, and in consequence of the variations in the commutation rates used for converting the shares of produce into a money assessment, a greater degree of equality in the assessments was obtained than would at first sight appear probable. For instance, the 10 per cent. of the Pattom of wet lands taken in Shernad in produce was commuted at Rs. 250 per 1,000 Macleod seers, while 50 per cent. of the Pattom of similar lands taken in Kadattanad in produce was commuted at only Rs. 40 per 1,000 Macleod seers. In reality then, other things being equal, the 10 per cent. assessment in Shernad was really heavier, when taken in money, than the 50 per cent. assessment in Kadattanad.

"218. In the tables which will be found in Chapters III and VII of Appendix II, I have reduced to certain common standards of produce assessment the money rates imposed by the Muhammadans on wet lands, garden lands, and miscellaneous lands in all parts of the district, and the money rates since imposed under the orders of the British Government. I have also in the same tables compared these money rates with market prices so far as they can be ascertained.

"219. The general results may be roughly thus stated:—

"(a) Assuming that in 1805-06 the actual market prices of produce were the same as those which Mr. Græme thought to be fair averages in 1822, no earlier figures being available, then in 1805-06 the assessments (which were still practically those imposed by the Muhammadans) averaged in the case of—

I.	Wet lands	About 86 * per cent. of the Pattom.
II.	{ Cocoanut gardens	About 67 do. do.
	{ Arecanut do.	About 53 do. do.
	{ Jack tree do.	About 69 do. do.
		3,189

	Average for gardens	63 * per cent. of the Pattom.
III.	{ Modan lands	About 32 per cent. of the gross produce.
	{ Punam do.	About 42 do. do.
	{ Ellu do.	Market prices not available

"In many cases, however, and over large tracts of country the assessment rates greatly exceeded these percentages and swallowed up the whole and more of the fund available for paying Pattom.

"(b) Whereas now the assessments, owing to the enormous rise of late years in the prices of all produce, average no more than in the case of—

I.	Wet lands	About 34 per cent. of the Pattom.
II.	{ Cocoanut gardens	About 18 do. do.
	{ Arecanut do.	About 17 do. do.
	{ Jack tree do.	Present Pattom rates not available.
		2,355

	Average for gardens	17 per cent. of the Pattom.
III.	{ Modan lands	About 7 per cent. of the gross produce.
	{ Punam do.	About 4 do. do.
	{ Ellu do.	About 7 do. do.

"220. It must be remembered, however, that the Pattom here referred to was not always in 1805-06, and is not now, the *rent* paid by the cultivator. The various kinds of Pattom prevalent in different parts of the district have been fully explained in paragraphs 226, 226 (a), 226 (b), 227, 228, 229, 306 of Appendix II.

"221. The above facts show roughly to what extent the Muhammadan land assessments, and afterwards the British, encroached on the fund available for paying a Pattom to the Janmi and the Kanakkaran. In some cases the ancient Pattom was at first wholly expropriated, and nearly everywhere the proportion taken of it was large; whereas of late years, owing to the rise of prices, the share taken by Government has gradually decreased."

2. As regards the question which I see the Board has referred to the Government Pleader for opinion, I have the honour to observe, in conclusion, that Mr. McWatters has correctly stated my views in paragraph 25 of his report; his report was written after we had consulted on the subject.

Read—the following letter from H. H. SHEPHARD, Esq., Government Pleader, Madras, to the Secretary to the Board of Revenue, dated Madras, 10th May 1882, No. 51.

In reply to the Board's reference on General Register No. 2354 of 1882, I have the honour to state that I think Mr. McWatters has put a right construction on Mr. Warden's proclamation of 1805.

2. It seems to have been intended to fix, once for all, uniform system in accordance with which the assessment might be made throughout the province; the proportion of the Government demand to the produce was fixed, but what the amount in money was to be was left undetermined.

* Mr. Græme, working by different methods, found that these percentages came respectively to—
Wet lands fully 90 per cent.
Garden lands over 62 per cent.

See also "Modern Land Revenue" in the Glossary.

Resolution—No. 2755, dated 13th November 1882.

In their letter, dated 16th July 1880, communicated to the Board for their remarks by endorsement of Government, dated 17th January 1881, the Government of India replied to a letter, dated 9th February 1880, No. 144, from the Government of Madras, and commented upon a Minute by the Honourable D. F. Carmichael, dated 12th November 1879.

2. This letter from the Government of India contained remarks and inquiries regarding the existing settlements in Tanjore, Malabar and Canara, and the possibility of revising them after survey, as has been done in other districts of this Presidency.

3. The Government of Madras, in their letter quoted above, had said with regard to Malabar that it "is a district of private estates assessed by Hyder Ali on a rent charge system which is unchangeable." To this statement the Government of India took exception, assigning at some length their reasons for questioning its correctness, and, with a view to a clear comprehension of the state of the question, called for a full report upon the conditions of settlement in Malabar, in order to enable the Governor-General in Council to judge whether the claims of the State could be advanced in that district with a prospect of the same success as was attained in North Canara.

4. The letters read above are the replies of Mr. McWatters, Acting Collector, of Mr. Logan, Permanent Collector, and of the Government Pleader, to references made to them by the Board.

5. After referring to paragraph 10 of the letter from the Government of India, which quotes the Proceedings of this Board, dated 28th January 1813, to show that it was then distinctly admitted that no permanent settlement of Malabar or Canara had been declared by the British Government, though the maximum claim of the Sovereign upon the land had long been considered as established, Mr. McWatters goes on to say that a good deal of misapprehension would seem to exist regarding the earlier (so-called) settlements of Malabar, and then proceeds to give a brief history of these settlements from 1792—the year in which the province was first ceded to the English Government—until the present time; and, as the conclusion at which he arrives upon this historical review, he states broadly that "the real fact is that in all this time there never has been a thorough settlement of the land revenue at all, and there never can be until the district is properly surveyed."

6. Full information regarding the settlement of the district and the various attempts at revising it, which have been made from time to time, will be found in the following papers:—

1. Report of the Joint Commissioner, 1792-93.
2. Major Walker's Report on the Land Taxes of Malabar, dated 20th July 1801.
3. Board's Proceedings, dated 18th July 1803.
4. Minute by H.E. Lord W. Bentinck dated 22nd April 1804.
5. Letter and Proclamation by Collector Mr. Warden, dated 7th January 1806.
6. Mr. Thackeray's Report, dated 4th August 1807.
7. Board's Proceedings, dated 16th January 1815.
8. Board's Proceedings, dated 6th February 1815.
9. Proceedings of Government, dated 3rd February 1816.
10. Sir T. Munro's Report on Malabar, dated 4th July 1817.
11. Letter from Government, 10th February 1818.
12. Letter from Collector of Malabar (Mr. A. Hudleston), dated 5th April 1831.
13. Board's Proceedings, dated 14th April 1831.
14. Letter from Collector of Malabar dated 15th October 1833.
15. Board's Proceedings, dated 25th September 1834.
16. Do. dated 10th March 1836.
17. Proceedings of Government, dated 2nd April 1836.

18. Letter from Collector of Malabar, dated 10th November 1841.
19. Board's Proceedings, dated 15th December 1842.
20. Proceedings of Government, dated 21st January 1843.
21. Extract Minutes of Consultation, Government, dated 23rd July 1845.
22. Extract Minutes of Consultation, Government, dated 18th February 1851.
23. Board's Proceedings, dated 5th August 1852.
24. Extract Minutes of Consultation, Government, dated 17th September 1852.
25. Board's Proceedings, dated 6th June 1853.
26. Extract Minutes of Consultation, Government, dated 15th December 1855.
27. Letter from Collector of Malabar (Sir W. Robinson), dated 5th August 1857.
28. Board's Proceedings, dated 23rd November 1857.
29. Extract Minutes of Consultation, Government, dated 19th December 1857.
30. Letter from Collector of Malabar, dated 30th August 1858.
31. Board's Proceedings, dated 1st November 1859, No. 4762.
32. G.O., dated 5th January 1860.
33. Letter from Collector of Malabar, dated 12th April 1860.
34. Board's Proceedings, dated 7th January 1861, No. 85.
35. Do. dated 4th October 1861, No. 6511.
36. G.O., dated 30th January 1865, No. 146.
37. Board's Proceedings, dated 23rd September 1865, No. 6021.
38. G.O., dated 17th October 1865, No. 2514.

7. The questions to be answered are (a) whether Government have the right to revise the settlement in Malabar and (c) whether it is expedient to do so.

8. It would appear that under the ancient Native Rajahs no regular settled or fixed revenue was levied from their subjects, "the original constitution of their Government only entitling them to call on their vassals, the Brahmin and Nayer landlords, for Military service; but although this general exemption from any land-tax is stated to have thus universally prevailed in the early times of the Rajahs' Governments, it is, however, allowed that they were occasionally subject to some contribution for the extraordinary exigencies of defence against the invasions of foreign enemies, such as the Canarese and Portuguese; and in Chirakal and also in the Zamorin's dominions, the custom was at length introduced of the Rajahs levying from lands (excepting perhaps those appertaining to the temples) a settled revenue or

* Report of Joint Commission, page 6, paragraph 10.

† Dated 20th July 1801.

income in money or kind equal to one-fifth of the produce."* And Major Walker, in his report† on the land-tenures of Malabar, writes: "Thus much is certain that in no country in the world's the nature of this species of property better understood than in Malabar, nor its rights more tenaciously maintained. It is probable * * * that the possession of *Jem* land was originally unalienable, and confined to one or two castes. At present, however, any person possessed of money may become a purchaser of *Jem*. It is still more probable that this possession was exempted from any direct burden except Military service. There appears to have been no regular tax anterior to the Muhammadan invasion."

9. It was not, however, to the Native Rajahs, but to their Muhammadan Conquerors, that the British Government succeeded in 1792; and under the Mysore rule the Government levied on all land the value of a share of the produce or of the rent. The mode of assessing this tax under the Muhammadan rule was such as to require the landlord to contribute to the State a tax equal to about two-thirds of his rent, the cultivator's share being left unaffected. The transfer of Malabar to the

British was followed by the appointment of Commissioners to inquire into the condition of the country and to manage its affairs. In 1794-95 the Commissioners made a settlement of the district, which is generally known as the quinquennial settlement, and was based on a schedule of the treaty of 1792, assisted by such information as could be had from the accounts available for reference. This settlement was practically a continuation of Arshed Bég's

* Letter from Collector, Sir William Robinson, dated 5th August 1857, No. 192.

assessment, and proved a failure.* And when in 1801 Major McLeod became Principal Collector, he set to work to revise the assessment and also to introduce certain innovations regarding the coinage. The result of this procedure was a considerable local disturbance at which Major McLeod took alarm, recalled his proclamation which had been made with the approval of the Board and Government, and, delivering over charge of the district to Mr. Rickards, the Judge, left for Coimbatore. The Principal Collector's conduct in withdrawing from the position which he had taken up under orders was severely condemned by Government.†

† Letter from Government to Board, dated 26th March 1806.

10. In succession to Major McLeod, Mr. Rickards became Principal Collector, and at once proceeded to carry on the work of revision in which his predecessor has so signally failed. His scheme is set forth in detail in Board's Proceedings noted in the margin. In his report embodied in these

Board's Proceedings, dated 18th July 1803.

Proceedings, Mr. Rickards, after describing at some length the character of the people with whom he had to deal, goes on to state what measures he intends to adopt in order ultimately to fix the assessment upon fair and equitable principles; and Collector's letter in Board's Proceedings, dated 18th July 1803, paragraph 13.

the revenue, as restricted in the instructions, for twelve years certain; the puttass to specify the quantum as well in kind as money, in view of the future collection of either as circumstances may require; for although it is not probable the value of gold or silver will materially alter in so short a period, yet the precaution of stating the Government demand is advisable in all grounds of this description." In an enclosure to this communication—a letter addressed to the Sub-Collector, Mr. Murdock Brown—are given detailed instructions as to the amount of the Government demand. The rates which Mr. Rickards ultimately adopted are contained in his proclamation, dated 29th June 1803, quoted by Mr. McWatters at paragraph 22 of his letter:—

"On rice grounds, after deducting from the gross produce the seed and exactly the same quantity for expenses of cultivation, and then allotting one-third of what remains as Koroo † labour to the Kudian, the residue or Pattom is to be divided in the proportion of six-tenths to the Company and four-tenths to the Jenmkar.

"On Perum lands one-third of cocoanut and supari tree produce being deemed sufficient for the Kudian, the remainder or Pattom is to be divided equally between the Company and the Jenmkar. Of jack trees the Company to receive one-half the Pattom where ascertainable, or in other places, one-third of the gross produce according to local custom or value of the tree.

‡ Board's Proceedings *supra*.

Of pepper-vine one-third of the gross produce to be ascertainable by annual survey is to be the Company's share. §

Although at the close of this proclamation the Principal Collector speaks of the rates to be adopted being "permanently fixed," it is clear from the context that this expression is not used in an absolute sense; for in a draft proclamation sent to Mr. Brown, also embodied in Board's Proceedings of 18th July 1803, he says:

N.B.—For an illustration of the mode of calculating the Pattom—see Board's Proceedings, dated 18th July 1803, pages 7952-53, Volume.

"Where the assessment may be finally settled on the principles above alluded to, it shall, with the approbation of the Board of Revenue, be fixed unalterably for a period of years." ||

11. In accordance with Mr. Rickards' recommendation, a survey and examination of the lands and gardens of the whole district were ordered* and the work was prosecuted under Mr. Warden, Mr. Rickards' successor, in the years 1805—1810. It was at this time that the survey of rice lands known as the "Aluva Paimash" was prepared, but never acted upon. This account, however, was considered valuable and was translated from the Board's Proceedings, dated 7th January 1861, No. 85.

* *Vote.*—In a Minute, dated 22nd April 1804, Lord W. Bentinck recorded his opinion in favour of "decennial leases as adopted in Bengal."

† Dated 21st July 1805.

ing his opinion that the guarantee implied therein must be held to relate, not to the actual amount of tax, but to the proportion or share of the Pattom claimable by Government. In this view, Mr. Logan and the Government Pleader, whom the Board have consulted, concur.

12. The point is, however, of no great importance since Mr. Warden's survey never became the basis of a settlement.‡

‡ Sir William Robinson's letter, dated 5th August 1857, No. 128.

§ Dated 16th January 1815, paragraph 293.

In his letter, dated 16th June 1813, quoted in Board's Proceedings noted in the margin § the Collector reports:—

"The surveyors were procured for me by the kind exertions of the Collector in Coimbatore, and were all foreigners to this country. They entered upon their duty in the year 1806, and after four years' labor the work was completed and there it rests. The several changes which afterwards took place brought with them such an accumulation of duty and trouble upon me, and with diminished means of getting through them, being left almost entirely to native assistance, that the new assessment with everything connected with it has for some time back been laid aside, and the revenues of the province have been continued to be collected on the Commissioner's Jumma of 976, A.D. 1800-1801."

13. Upon a full consideration of the statements made by Mr. Warden in the report thus referred to, the Board, after reviewing at length the various difficulties which beset the subject, resolved in their Proceedings quoted above to lay the matter before Government with an expression of their opinion that a resettlement of Malabar was practicable and a recommendation that the whole subject should be remitted to the Court of Directors for their instructions.

Proceedings of Government, dated 3rd February 1816.

The Government, however, declined to act on the Board's suggestion, and observed in their Order on the Board's Proceedings that "the following facts appear from the information which the Board have afforded. The assessment has prevailed since 1783-84 with little modification. It is very moderate. It is collected with unequalled punctuality. It goes on gradually increasing. Landed property is held in the highest estimation. It is universally saleable. It bears a very high price. It is mortgaged and rented as well as sold;" and accordingly Government strongly deprecated any change.

14. In 1817 Sir Thomas Munro was Commissioner in Malabar and submitted a long report || to Government. Speaking of the incidence of the assessment, he writes: "It would not be advisable to attempt to make up the deficiency by an equalization of the land assessment, because, although there are inequalities, they are not of such magnitude as to require a new assessment, and because such a measure would be extremely unpopular in the country. But there is another mode sanctioned by ancient custom by which the revenue might easily be made up, viz., by assessing new gardens on their becoming productive. It was the universal practice under the Government of the Rajahs to inspect all gardens once in every twelve years, and to alter the rent of them according as the produce had declined by the loss of old trees or augmented by the planting of new ones. The Rajahs adopted it in their own domains, and enforced it, whenever called

upon, among the landholders and their tenants. Its origin is of very ancient date, and is said to have been coeval with the establishment of the ancestors of the present race of Rajahs; and the custom itself was kept up until the transfer of the country to the British Government. * * *

* See also Board's Minute, dated 5th January 1818, paragraphs 21 to 39, for a review of the Malabar Settlement up to that date—Volume I, India House Selections, pages 889—894.

periodical raising and lowering of the assessment ought to be revived and continued." Upon * perusing this report the Board proposed to depute one of their Members to Malabar, but the Government

selected Mr. H. S. Græme, who was accordingly appointed Commissioner in 1818.

15. Although Mr. Græme would seem to have spent some years in the district, his operations are said by Sir William Robinson, in his letter quoted above, to have been extremely limited, and his attempt to secure reliable Revenue accounts is described as abortive and almost ridiculous. The practical execution of the measures inaugurated by the Commissioner was left to the Collector, Mr. Vaughan, who, in 1825, reported the total failure of his attempts to carry out Mr. Græme's Paimash.

16. In 1831 the question of the assessments in Malabar was again opened by the then Collector† (Mr. A. F. Hudleston), who considered them generally too heavy, and recommended the appointment of another Commission. Government in their order condemned the Collector's alarmist

† Letter, dated 5th April 1831.

report,‡ and, in submitting the Jamabandi report on the district for Fasli 1239, the Board expressed § their concurrence in the opinion recorded by Government.

‡ Letter from Government, dated 22nd April 1831.

§ Board's Proceedings, dated 21st April 1831.

17. In 1833, a further effort was made by the Collector, Mr. Clementson, to obtain trustworthy accounts of holding; and in 1834 the Board|| directed the Collector to go on with the revision of the garden survey. In reviewing the Settlement Report for Fasli 1244, the

|| Board's Proceedings, dated 10th March 1836, paragraph 31.

Board, ¶ speaking of a general survey of the lands, said they would "defer the consideration of this important subject until the Principal Collector shall be prepared to enter upon the revision;" and the Government, in like manner, agreed to postpone, until the survey of gardens and plantations should be completed, that of rice

Proceedings of Government, dated 2nd April 1836.

lands.

18. In submitting his Settlement Report * for Fasli 1250, the Collector says that the survey of gardens has been completed, resulting in an increase of Rs. 18,849; and in their Proceedings †† thereon the

** Letter, dated 10th November 1841.

†† Dated 15th December 1842, paragraph 8.

Board expressed their satisfaction at the fact that "at the close of the examination

of these gardens, which has occupied so many aslis and from which so much relief, it is believed, has been afforded to the poorer ryts, the result is one so favourable in a financial point of view." In passing orders

‡‡ Proceedings of Government, dated 21st January 1843, paragraph 5.

on the Board's Proceedings the Government †† made the following remarks:—

"The garden survey having terminated so satisfactorily the Government hope that proportionate benefits will accrue to the people from the absence, for some time at least, of any interference of the Government servants. The Government would desire to know whether or not the Board, with reference to paragraph 10 of their Proceedings under date 7th March 1839, contemplate the necessity of reinspecting these gardens at stated intervals other than when occasionally called for as pointed out by the

Sub-Collector. * * The Government are of opinion that the assessment now fixed should be as far as practicable of a permanent nature, and that reinspections, if such are requisite, should occur at distant intervals; in the latter case, the Board would do well to determine at once the periods as well as the principles of such resurveys;”

Extract from Minutes of Consultation, dated 23rd July 1845. and in 1845 the Government said: “The Most Noble the Governor in Council concurs in opinion with the Board of

Revenue that no advantage would be gained by changing the present practice of reinspecting gardens at times only where the interest of the ryots and the Government make it necessary to do so, and that an examination at stated intervals would be detrimental rather than otherwise to both parties.”

19. In 1851 when sanctioning the revised assessment of certain escheat lands in Chowghat and other taluks as recommended by the Board, Government took occasion to remark that their approval of the rates was accorded “with the proviso that they will be subject to revision hereafter on the introduction of a general survey of the nunjah lands of Malabar.”

20. In the following year the Board, in reviewing the Jamabandi Report, remarked upon the insignificant increase in the number of trees assessed in gardens, and said: * “When the general inspection contemplated by Government—Extract

from Minutes of Consultation, 21st January 1843—at some future period shall be renewed, a very large increase beyond that now exhibited will be found to have taken place in the number of productive trees.”

Extract from Minutes of Consultation, dated 17th September 1852. These remarks were approved by Government, and the Collector was ordered at

once to take in hand the inspection of the gardens in one taluk.

20A. In 1853 the Collector (Mr. Conolly) submitted a report on a very partial inspection of gardens, and, in reviewing it, the Board expressed the opinion that, unless a definite time is fixed for periodical inspection of gardens, the assessment on trees will eventually come to be regarded as a permanent assessment on land.

21. Two years later a proposal was made to conduct a partial survey of gardens in the taluk of Nedinganad and, in disposing of this suggestion, the Government said: “This Government having recently,

after careful consideration, laid before the Government of India proposals for a general survey of the districts of this Presidency are very unwilling to sanction partial and local surveys which must almost certainly be imperfect;” and again in 1857 when the Collector reported strongly regarding the unsatisfactory condition of the Revenue accounts of the district and advised a scientific survey, the Government, while

abstaining from passing definite orders on the proposal, † expressed the opinion that “nothing short of a scientific survey can remedy these evils.”

22. During the next seven years further correspondence took place, and in 1865 G.O., dated 30th January 1865, No. 146. the Government addressed the Superintendent of Revenue Survey inquiring when he would be in a position to undertake the survey of Malabar; and in their ‡ Dated 26th September 1865, No. 6021. Proceedings noted in the margin † the Board recommended survey by the department. The last expression of the intentions of Government in regard to this matter is found in G.O., dated 17th October 1865, No. 2514, where it is stated: “The Government have always contemplated the eventual survey of Malabar and Canara, but the measure must be deferred until the survey of those districts of which the assessment urgently calls for readjustment has been completed. It may safely be

assumed that no districts need this less than Malabar and Canara so far as the people are concerned, and the result in a revenue point of view to Government is not likely to be very remunerative.”

23. The foregoing summary of correspondence on the subject—extending over a period of nearly a century—affords abundant grounds for reply in the affirmative to the Government of India’s question whether the Government have the right to readjust the settlement of Malabar. It is absolutely clear that so far from the Government having regarded the assessments of the province as final, they have never ceased to make attempts to readjust them for the twofold reason that they are supposed to be inequitable both to the people and the State, and it is evident enough that Government, besides asserting and practically exercising their right to revise the demand on garden lands, have constantly reiterated their intention ultimately to revise the assessments on rice lands also.

24. There remains the further question whether revision is expedient. The difficulties which present themselves in Malabar dealing with this matter are similar in kind, though perhaps even greater in degree, to those which obtain in Canara. These difficulties have been often discussed, and they are stated at length in the Board’s Proceedings, dated 16th January 1815. Board’s Proceedings noted in the margin, of which paragraph 268 runs as follows:—

“Whatever may have been the real condition of the Jenmkar in Malabar in former periods, it is quite clear that the Government of Haidar Ali and the British Government have in general considered the Jenm right as the property taxable or revenue to the State and not the Kanomkar or tenant’s share. In all the suggestions of Mr. Rickards hereafter referred to and of Mr. Warden, it will be found that the Jenm property is the property to be taxed, and this too under an admission that the Jenmkar has little to say to the land that he cannot raise the rents of the tenants to enable him to meet the demands of the Government for land-tax, that he affords no aid to the Kanomkar or has any responsibility for the non-performance of the Kanomkar’s stipulation and hardly influence enough to collect the small remains of his Jenm not absorbed in the Circar tax.”

And paragraph 272—

“It seems evident that the Jenm property is known so much in the land as in the income derived from it; the land is much more the property of the Kanomkar or cultivator than that of the Jenmkar; for the Board have not been able to discover that the proprietor has the power to raise the Pattom or Jenmkar’s income; if it was so, the Circar land-tax (which is so much of the Pattom) would vary with every variation of the Jenmkar’s rent and could never be fixed.”

25. In his letter, dated 16th June 1813*, which has already been referred to, Mr. Warden, after describing the failure of his attempts to revise the settlement, proceeds to state the difficulties in the way of revision, as presented by the land tenure. “The question now to be discussed,” he says, “is whether it will be expedient and proper to revise and equalize the land assessment of Malabar;” and he goes on to say: “In every instance where the revenue may be more than the existing assessment, the incumbent on the land, if he be a mortgagee will complain most bitterly. He will argue that he has sunk considerable capital on the land under the conviction of the unalterable state of the Government assessment, and that any increase of that assessment must reduce the income which he was justly and legally entitled to on the capital so sunk. On the other hand, in instances where the Government assessment may be reduced, the income of the incumbent mortgagee will be augmented inasmuch as the assessment is reduced, and if the tenure should be equivalent to a foreclosed mortgage, the mortgagee will adventitiously benefit in what was intended by Government should be enjoyed by the proprietor. More than three-fourths of the landed property in Malabar are thus mortgaged. * * I may have taken a wrong view of the subject. However this may be it has led me to the conclusion that in a country like this where the proprietary right to the soil is traced by tradition to the era of its creation, and where the Government assessment upon it has remained unaltered for a series of years, it is better perhaps to let the assessment remain unequal as it is, than

to hazard the risk of more complicated evils by attempting a new one on more equal principles. I allude only, of course to the cultivated land already assessed, but new enclosures and new cultivation should be additionally brought on the assessment after due expiration of the usual time of exemption allowed on such lands." In opposition to this statement of the case by the Collector, the Board say: "Mr. Thackeray in his report on Malabar observes: 'As the principle of assessment recommended in Mr. Rickards' letter of the 22nd February 1804 has been adopted and confirmed by your Lordship's Minute of the 22nd April 1804, the Board of Revenue informed Mr. Warden, the Collector, of the resolution of Government on the 5th May 1804, and Mr. Warden issued a proclamation in consequence. As the principle of assessment has been fixed and, in respect to rice-fields, is in every respect just and politic, it only remains to carry it into execution;' and they add: 'The land-tax is to be fixed at 60 per cent. of the land-rent derivable to the owners of rice-fields.'"

26. Reverting again to the subject on a subsequent occasion,* the Board observe:

* Board's Proceedings, dated 6th February 1815. "It is stated that out of the total number of Jenmkars or Proprietors amounting to 44,378, not a twentieth part pay their own revenue, that is, the Circar revenue assessed upon their lands;" and (paragraph 28) "in the accompanying Proceedings will be found further reasoning in considerable detail with respect to the objections which are considered to be opposed to the execution of the proposed plan of equalising the land assessment in Malabar; that these objections are possessed of great weight, we think cannot admit of dispute; but we are not prepared to state as the unanimous opinion of the Board that it would not be practicable to devise means by which the land assessment in Malabar might be better regulated and placed upon a fairer footing than it is at present without infringing the rights or compromising the just claims of individuals." Paragraph 29.— "The case of the land assessment in Malabar may be thus stated. In lieu of the personal services, the pecuniary aids and occasional contributions with which the lands were charged under the Native Hindu Government, a land-tax was imposed by the Muhammadan Government and continued by the British Government, which, it may be presumed, was intended, so far as circumstances would admit, to be a fair and equitable commutation of the former burdens, but which from various causes has been so carried into execution as to prove in many situations different from a fair and equitable commutation. Ought the unequal land-tax so established to be perpetuated?" In conclusion, as recited above, the Board expressed their opinion that revision was practicable, and proposed that the subject should be remitted for the consideration of the Government of India.

27. It will be observed that the difficulty regarding a possible enhancement or reduction of the land-tax arises from the practice of the Jenmkars not paying their own assessment. If it could be so arranged that they should be compelled in practice to pay what theoretically they are supposed to pay, then Mr. Warden's arguments fall to the ground. It is hardly conceivable that there can be many cases where, if the occupier or Kanomkar declined to pay the Jenmkar would also refuse. This could only happen where a pepper-corn rent is paid by the Kanomkar, or in other words when he has become virtually the proprietor, which event it would be no hardship to him to pay the tax. If, therefore, the Jenmkar alone were looked to and his moveable property held liable for the Government dues before the land, there would probably be no difficulty in the matter of collection. It seems more than probable that a good deal of this argument against revision has been supplied from time to time by interested persons.

28. So far as the difficulties stated by Mr. Warden are concerned, they do not seem to be insuperable, and, in the opinion of the Board, should not be allowed to stand in the way of the contemplated work. As regards the expediency of a survey, the letters† of Sir William Robinson, when Collector of Malabar, give a graphic account of the state of confusion which

† 5th August 1857.
30th " 1858.

then obtained, and in strongly recommending that survey and settlement be introduced into the district, he records his opinion that considerable increase of revenue would result.

29. In 1836 the Board of Revenue, reviewing the annual Jamabandi report of the previous fasli, stated:—

"It was the opinion of Sir Thomas Munro and Mr. Graeme, who concurred in advocating the measure and in the expediency of equalizing the assessment to a certain extent, that a revision of the assessment on rice lands would entail an eventual loss of revenue to the extent of Rs. 1,39,922 per annum.

"Considering that nearly seventy years have passed since the existing assessment was formed and that it has been acted upon by the British Government for more than forty years, that as land has always been saleable in Malabar, the property of the whole district may have changed hands in this long period, it seems obvious that any serious deviation from the present standard with a view to correct inequalities by reducing the assessment where it is too high and raising it where it is notoriously low, in the taluks of Palghat and Timalpuram, would be attended with much individual hardship, and tend to shake the confidence of the whole landed proprietors in the permanency of their tenure.

"Those who may have purchased favourably assessed lands at a high price would be great losers, and those who may have invested their capital in the purchase or security of lands at prices equivalent only of their existing value would be great gainers by a process of equalization, while the Government would in point of finance benefit nothing even supposing the present standard of demand upon the whole province to be maintained."

But in submitting to Government the report by Sir William Robinson referred to above, the Board expressed the hope that the Board would "be found practicable to extend the operations of the Revenue survey to this province before long;" and added that "the question of what system of taxation is best suited to the gardens and lands of Malabar will properly come under consideration in the communications which will hereafter be held with the Director of Revenue Settlement when the survey of this entire province is about to be undertaken."

30. In their order on the foregoing Proceedings of the Board, the Government, while considering that the assessment on garden lands is on a very unsatisfactory footing, decided that its readjustment must be delayed until the Revenue Survey of the district could be carried out.

31. In the same year Mr. P. Grant, who succeeded Sir William Robinson, wrote to the Board in the following terms*: "It is impossible for any one who has not been in this province to conceive the unsatisfactory state of our accounts. The people pay their taxes on their lands more from the force of prescription than for the reason that they are sure that the sum they pay is what is actually due on their respective lands. The fact is the lands have been divided and sub-divided without ever having been registered, and the only person who had an account of them being the Village Accountant apportioned the tax as he thought fit. The result, as might naturally be expected, shows that many persons have been saddled with burdens which their neighbours ought to be bearing. The original putta in many cases was never altered, although half-a-dozen people might be paying what stood as a demand on the Puttadar's name."

32. In 1864, the Board, in submitting to Government a letter from the then Collector, Mr. Ballard, reporting the failure of a scheme devised by him for preparing survey maps and registers, state that "they think it very likely that the Collector's anticipations of increase in the revenue from wet cultivation, by bringing to account land not paying its fair share or any quota, would be realized; but they are of opinion that against this would have to be set off a loss on the garden lands, for they consider that in any revision of the assessment of

these holdings, the first step must be to abandon the present most objectionable system of taxing them according to the number of trees they contain, * * * and they have little doubt that were the tax placed on the land with reference to its quality and productive power, the result would be a reduction on the present demand; and the Board concluded with again expressing the hope that a scientific survey in blocks of considerable size "may be eventually carried out in Malabar and Canara." As already stated Government thereupon called upon the Superintendent of Revenue Survey to state when he would be able to take up the survey of Malabar.

33. Again, in their Proceeding noted in the margin, the Board recommended the survey by the department, leaving the revision of assessment to be dealt with at a later date, and expressing a doubt whether any important increase of revenue could fairly be obtained by re-assessment. In a note on the Wynaad Survey, dated 2th December 1880, Mr. Logan, the present Collector writes, "paragraph 17. Neither in Wynaad nor in any other part of Malabar have we any register of landed property such as Register A in the Village Account Manual. The result of course is that we have really no check on cultivation for assessment purposes, and are working very much in the dark. Another result is that except in the case of lands actually brought to assessment, we have no means of checking encroachments on Government lands beyond what can be accomplished by stringent orders to amshom officials, who in very many cases owing to changes and in Wynaad owing to the immense sizes of the amshoms are as hazy in their ideas as to the boundaries of Government land as the officials over them are. * * * A survey with a register founded thereupon would give us all that we at present, as explained above, stand so sorely in need of."

34. The facts set forth in the various reports cited go to show the great need which exists on many grounds for a survey and settlement of the district of Malabar; but it is difficult to say what the financial effect would be upon the land revenue of the province. The existing system of garoa assessment on trees instead of land should certainly be done away with, but the Board do not think that this need entail loss of revenue. The only produce of these lands being trees, cocoanut, betel, jack, &c., which are practically perennial, the assessment should be fixed with reference to this produce. The assessment of each tree may be abandoned, but the average value of the produce per acre of such trees grown on different soils can be readily ascertained, and there can be no difficulty, therefore, in adapting settlement methods to the circumstances of the garden lands of Malabar. Under the present system it is exceedingly probable that large numbers of trees now pay no tax at all, and that much rice land is also exempt from charge. Mr. Logan says that the assessments have greatly altered in recent years owing to the rise in the prices of produce, and consequently a new commutation of the share of the Pattom would necessarily be so far advantageous to the State.

35. But whether loss or gain to the revenue is to be looked for as the result of the work, the Board are very decidedly of opinion upon consideration of the records to which reference has been made—records which go back to the earliest period of our rule in Malabar—that it is shown in the clearest manner that the Government have never ceased to contemplate the revision of the settlement of this district, and have from time to time made attempts to carry out the work. In none of the records bearing upon this important question is there any admission which can be regarded as in any way binding Government to leave matters in their present unsatisfactory state. On the contrary the Government have constantly reiterated their intention of revising the State demands; and, looking at the picture of the confusion and want of system drawn by Sir William Robinson when Collector of the district in 1857, and to the fact that he urged in the strongest terms the need that then existed for the speedy introduction of the Revenue Survey and Settlement, the Board resolve to recommend to Government that the necessary orders be issued without further delay.

36. As regards the mode in which, after the survey is completed, the assessment should be revised, the Board would suggest that the principle which they have recommended for adoption in Canara * be applied, with such modifications as may be necessary, to the settlement of Malabar.

* Board's Proceedings, dated 11th November 1882, No 2747.
The Government demand should be calculated upon the Pattom or landlord's share of the produce, the Janmakkaran being looked to as the person primarily responsible for the Government dues.

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Secretary to Government, Revenue Department.
Collector of Malabar.
Copy to the Government Pleader.

ORDER—No. 459, Revenue, dated 18th April 1883.

Land Revenue, No. 59.

After careful consideration of the history of the existing settlements of Malabar and South Canara, the Right

Honourable the Governor in Council agrees with the Board of Revenue and the Collectors, that there is nothing in it to show that the Government are in any way pledged to maintain the present assessments unaltered, and, in justice to the inhabitants of the other parts of the Presidency, he recognises the necessity for a revision of the Government demand on these districts, in order that they may contribute their fair share to the necessities of the State.

2. The survey, which is the necessary precursor of a land-revenue settlement, has been commenced in the Wynaad, and will be extended in due time to Malabar and South Canara, to be followed by a revision of the terms of settlement on such a basis as may appear expedient when the time arrives for commencing operations.

3. Ordered that the following reply be despatched to the Government of India:—

(Here enter No. 460, dated 18th April 1883.)

(True Extract.)

(Signed) E. F. WEBSTER,
Secretary to Government.

To the Board of Revenue.