

Minute Madras Board of Revenue: 5 January 1818
(Extract)

1. The Board proceed to take into consideration the voluminous correspondence noted in the margin, connected with the important orders from England directing the abandonment of the existing system of revenue administration, and the introduction of the Ryotwar mode of settlement and collection in all practicable cases, throughout the provinces subject to the Government of Fort Saint George.

From chief secretary to Government	under date	11 September	1812
To Government	" "	28 January	1813
From chief secretary to Government	" "	8 June	1813
To Government	" "	10 June	1813
To Government	" "	16 August	1813
To chief secretary to Government	" "	30 August	1813
From secretary to Government	Rev Dept	" "	3 September 1813
From	" "	" "	1 July 1814
From	" "	" "	29 March 1815
From	" "	" "	20 October 1815

119. In considering this branch of the subject, it would extend these proceedings to a most voluminous length to enter into a detail of the measures adopted in each district on its transfer to our authority. Much at first was necessarily left to the discretion of the different local authorities deputed to take possession of the country; but the settlements were various, fluctuating and ill defined, until a regular system of revenue administration was adopted by the introduction first of the zemindari, next of the ryotwar, and lastly the village settlement.

RIGHTS OF THE ZEMINDARS: The Zemindari Settlement

120. In the preceding part (p 149) of this minute, the payment in kind or money made by the great body of the ryots in the northern and southern provinces on the coast, have been considered, as they always have been by the people themselves, to be the dues of the state. But on our accession to the government, these dues were seldom paid directly into the public treasury. In the Northern Circars, we found the country divided into zemindaries and havelies, and in the rest of the country into pollam and ain lands. In the zemindaries and pollams the dues of the government, as before described, were paid by the ryots to a class of people known by the denomination of hereditary zemindars or polygars, with whom the government settled annually or periodically for their revenue; but in those parts of the country distinguished by the appellation of havelly or ain lands the ryots paid their dues either to the government itself, or to servants or renters authorized by them to receive the same. In the Northern Circars the zemindaries were much more extensive than the havelies; but in the other parts of the country the pollams bore a very small proportion to the ain lands.

IGR: P/292/53: Proceedings 5.1.1818: pp 21-337: 308 paras. The minute is a general review of the British revenue arrangements in the districts of the Madras Presidency from the formal acquisition of the various areas (their being actually controlled or dominated and thus being managed in revenue affairs according to British needs and precepts dates back to around 1750) to the time of the minute. Paras 1-118, 261-77 and 292-308 are also printed in House of Commons Papers for 1831-2, vol XI, pp 411-30, 439-3, and 433-6 respectively. The minute deals with the following aspects:

Paras 1-118 account of agrarian society and relationship in southern India as understood by the British and viewed by minute.

Paras 119-35 (pp 149-72) Zemindari settlement and Board's views

Paras 136-270 Ryotwar Settlements: origin and district-wise review

Para 136-58 (pp 173-90) Baramahal; Para 159-70 (pp 190-202) Ceded Dist; Para 171-82 (pp 202-16) N. Coimbatore; Para 183, S. Coimbatore; Para 184-99 (pp 216-29) Dindigul

121. There cannot be any doubt that the greater number of the zemindars, and several of the polygars also, were in fact the descendants of the ancient Hindoo princes of the country. The Velmas were an aboriginal race of Telugu origin, that had existed in the northern provinces from (time) immemorial; the Rajtevars were the descendants of a colony of the pure Raja tribes from the north of Hindoostan, who had emigrated to the northern circars, and incorporated themselves with the people considerably anterior to the Mahomedan conquest; and the Woorias were (p 152) the offsprings of the Guszepetty, or Kings of Orissa, whose inroads and conquests in the Circars are celebrated in by many of the best native authors. At the same time, it must be admitted that some of the zemindars, and most of the polygars could boast no higher extraction, than being descended from officers of the ancient Hindoo states, who in times of confusion had usurped the revenues of these lands with the managements of which they had been entrusted. Such were the Deshmooks, Deshpandias and Musadars of the Northern Circars, and the sothern polygars who were cavalcars.

122. Whatever may have been the origin of these persons, certain it is that, in consequence of the woody, unhealthy or inaccessible nature of their zemindaries and pollams, most of them were confirmed by the Mahomedan government, at the period of their invasion, (p 153) in the hereditary right to collect the revenues of the lands which they occupied, on condition of paying to the government a revenue called a jumma or peshcush, which was fixed with reference to the supposed amount of the public dues demandable from the ryots. The difference between the revenue thus paid by them to government, and that which they received from the ryots, constituted, after deducting charges of collection, the value of the tenure they held.

123. On our acquisition of the country, the existing zemindars and polygars, on condition of continuing the payment of a jumma peshcush, or revenue to the Government, at first fixed annually, but afterwards periodically, were left to collect the public dues from the ryots in their respective zemindaries and pollams, according to established usage of the country, respecting which little information had at that time been acquired; and, with a (p 154) few exceptions, this system was continued in these lands, until the period of the introduction of the permanent zemindary settlement in 1802 and 1803.

124. To enter into a detail of the revenue assessed up to that period on the different zemindaries and polygars would now be of little utility; nor does it seem necessary particularly to describe the nature amount of the fluctuating settlement at first established in the havelly or ain lands, subsequently settled on the zemindary tenure; it seems sufficient to observe that though the public dues were there payable by the ryots directly to the government, they were at first rented out, in the ancient possessions of the Company, by large provinces, and subsequently by purgunnahs or smaller divisions, and that it was not until a late period that the collectors succeeded in establishing there (p 155) detailed settlements, similar to those subsequently introduced at once into the modern possessions of the Company, consisting in general either of an guzanie settlement, under which the dues of government were received from the ryots, either individually or collectively, in kind, or of what was styled a rent or dowl or estimate, under which

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Para 200-221(pp 229-49) S. Arcot; Para 222-239
(pp 249-63) N. Arcot; Para 240-53(pp 263-74)Nellore
Para 253-8(pp 274-6) Salwaid; Para 259(pp 276)
Palnoud; Para 260(pp 277-8) Tanjore, Trichi, Tinneve

Para 261-67(pp 278-98) General Principles of Ryotwar

Para 278-91(pp 298-318) The Village Settlement

Para 292-308(pp 318-37) Instructions to collectors and conclusions.

Paras 127-35, 266-77, 286-91, 306 and 308 were objected to by the Madras Government and the Board was ordered to expunge them from the text for circulation to the collectors.

the government share of the produce was valued in money, with reference either to current prices of the day, or the average price of grain for a number of years past, and a money rent stipulated for in lieu of the payment in kind. In such cases the gross produce was made over to the renters. These renters were generally strangers and speculators. So that in the Northern Circars, during a long course of years, the public revenue was collected direct in kind from the cultivators by intermediate agents either (p 156) temporary or permanent. In a few cases only, and that of late years, has it been collected by the immediate officers of Government.

125. The evils arising from the fluctuating and temporary settlements thus adopted in the ancient possessions of the East India Company on the coast, were too obvious long to escape observation; they finally attracted the most serious notice both of this and the supreme Government; and the permanent secondary settlement which, after much discussion, and most mature deliberation had been introduced by Marquis Cornwallis, to remedy similar evils in Bengal, was ordered by the court of directors to be established throughout the provinces immediately subject to this presidency, and accordingly was introduced into a part or the whole of the following districts: (c)

126. The principles of the permanent secondary settlement have been so often and so fully discussed, and are now so generally (p 158) understood, that an elaborate illustration of them in this place would be superfluous. It will be sufficient briefly to state that each secondary, including all the lands, both waste and arable, within the boundaries of a certain number of villages, was assessed in perpetuity with a fixed land revenue payable in all seasons. That the revenue was assessed not on each village, but on the whole number of villages in the secondary collectively. And that, on condition of the payment of this defined sum, each semindar in his own secondary was vested with what was termed "the proprietary right of the soil", assumed hitherto to have belonged to the Government, but was restricted in his demands on the ryots to the fixed rates of assessment in money, or division of the produce in kind long established. In cases of dispute, the rates prevailing in the cultivated lands (p 159) of his secondary, in the year preceding the permanent settlement, was to be his guide and his right. This tenure fixed the rate, but not the amount of the dues payable to the semindar, the amount payable by him however was unalterably determined, and on this tenure the secondary and pollam lands were made over to the existing semindars and polygars in perpetuity. The havellies or ain lands were subdivided, in the same manner, into estates or mootahs, composed of many villages. They varied in size, in the number of villages, and consequently in their value, according to circumstances. The permanent assessment on these lands fluctuated from Pags 1,000 to 5,000 Pags, and the secondary tenure thereof was sold, by public auction, to the highest bidder, who became vested with all the rights which this tenure conferred, or (p 160) rather with all the rights of the sellers — the Government.

127. Of the success which has attended this settlement, where it was not formed on erroneous (c) principles as to the amount, a very convincing proof was afforded in the Board's address to Government of the 26th December 1814, where it was shown that in the permanently settled districts, exclusive of Ganjam, the demand or settlement for the last 12 years, amounting to upwards of 332 lacs of Pagodas, had been realized to the extent of upwards of 327 lacs, leaving a balance of little more than 5 lacs, or somewhat less than 2%, a large portion of which is recoverable.

(c) The error was in over-assessment, not in any other part of the plan. It is an error which has been committed in every other plan for collecting the public revenue, viz rents by districts, by talooks, by villages, by fields.

The increased facility and regularity with (p 161) which this revenue has been collected, free from any extensive abuses on the part of the native revenue servants, and exempting the Government, through its collectors and superintending Boards, from the heavy duties inseparable from annual settlements, and from investigations into annual accusations of fraud and embezzlements in the collection of the revenue, and in the money expended in repairs of reservoirs for irrigation, and its tranquility with a force diminished in a most extraordinary degree forms a striking contrast with the former fruitless attempts of the Government to enforce the payment of their dues in the Circars, the evasion and subterfuges practised by the semindars and polygars, the coercion, and assistance of a military force, to which it was so often found necessary to resort for the purpose of realising (p 162) the collections from the seminary and pollam lands, and the numerous abuses of every description formerly so prevalent throughout the native establishments, and which still continue to disgrace those districts in which the temporary settlements continue to prevail.

128. While these and many other important benefits, expected to be produced by the permanent seminary system, and are fully allowed to have resulted from it, it has been argued that the private rights of the ryot have been infringed, by the declaration that the semindars are vested with "the proprietary right of the soil". There can be no doubt that at the time the settlement was made the rights of the ryots were not so well ascertained, as they have been since that period; and thus, with the circumstance of the ryots in the ancient possessions of the Company in (p 163) Telingana, possessing no ostensible property in the soil, may have led to the erroneous conclusion that the government, or their representatives the semindars, were the proprietors of the land, and thus given rise to the expression quoted above; but that the proprietary right transferred by the Government to the semindars was nothing more than their own proprietary right, in other words, their right to receive and appropriate the public dues payable by the ryot, is sufficiently evident from this circumstance, that the same regulations which gave what is perhaps incorrectly termed "a proprietary right" to the semindar, restrict his demands on the ryot to the customary rates of assessment in money, or division of the produce in kind, or in case of dispute to the rates prevailing in the cultivated (p 164) lands of his seminary in the year preceding the permanent settlement; the Government, in short, transferred to the semindars nothing but, what they were competent to transfer, viz the right to collect the public dues from the ryots; and as the amount of these could not be fixed, they limited the rates of assessment to those which were payable by the ryot at the period the permanent settlement was introduced.

129. By these provisions, the rights of the ryot, both in Telingana and the Tamil country, have not only been preserved under the permanent seminary system, but, by the establishment of regular courts of judicature, introduced along with that system, they have been confirmed and upheld, in a manner before unknown under British rule; and the privileges of the Cadeems in the northern and the (p 165) of the Meerassidars in the southern provinces as before described, have often been preserved by the courts from infraction, not only by the semindars, but what it is to be feared has often proved of much more serious injury, the overzeal of native revenue servants, and sometimes of their superior officers.

130. The situation of the ryots under this system of collection, sofar as a judgement can be formed from the information before the Board, may be pronounced to be in general favorable. Pottahs it is true are seldom issued, but more it is believed from the unwillingness of the ryots to receive these writings, than from any backwardness on the part of the semindars to grant them. A division of the crop is the general mode of settlement, and in this case a pottah is considered unnecessary by either party, the share of each being (p 166) most clearly defined by the custom of the country

as established long anterior to the period when the seminary settlement was introduced. Hence the ryot had been led to conclude consider a pottah as a merely synonymous with a fixed rent in money or in kind; and although in such cases the Board, have reason to believe that agreements are usually exchanged, they are inclined to think that the ryot generally prefers cultivating for his share only, and except in some of the ancient semindaries, where the arbitrary power formerly exercised by the semindar is not yet fully eradicated, the situation of a seminary ryot is considered by many, and by our senior member in particular, as superior to most of those placed immediately under collectors and their native officers.

131. At the same time it must (p 167) be admitted that, in some districts the permanent seminary settlement has not proved as successful as in others. This, however, is to be attributed not to any defect in the principles of that settlement, but to errors in applying these principles in practice. The hon'ble court of directors have stated that errors of considerable magnitude were committed in forming the permanent seminary settlement in Bengal (see letter from England 16 December 1812); but if the Board are rightly informed the general error there was under-assessment proceeding from the want of correct information respecting the real resources of the country. The principal error here has been unfortunately been of the opposite nature.

132. In the Chicacole and Ganjam havellies, and in the Dindigul district, the permanent settlement has (p 168) altogether failed, a great part of these lands having reverted to the Government; in Salem also, and in the Company's Jaghire, now the sillah of Chingleput, a considerable portion of the country has returned into the hands of Government; and instances of a similar kind have occurred in regard to some of the southern pollams, but in the other permanently settled districts the settlement has in general stood, and every year it is probable will add to its stability. The estates advertised for sale at the termination of each Fusly year are still indeed numerous but this is a mere form; most of the balances being paid off before the day of sale, and few estates being now ever brought to the hammer.

133. The universal cause of these failures has been ascertained to have been over-assessment at the period (p 169) of fixing the amount of the permanent jumma. The origin of this over-assessment in Salem and Dindigul will be sufficiently explained by the subsequent remarks of the Board on the ryotwar survey of these districts. That in Chingleput is to be attributed chiefly to the enhanced village rents of Mr Place, founded on estimates of the produce, and other hypothetical data, included in his turrabuddy and teerwa accounts, unfortunately taken, as correct estimates, into the accounts framed for guides in forming the permanent settlement; and the over assessment in the permanent settlement of the Chicacole havelly is to be ascribed to causes of a local nature, which it is impossible to detail in this place, but which are fully explained in the report from the former collector, noted in the margin.

From Mr Alexander dated 25 Feb 1807

134. Though the permanent (p 170) seminary settlement has thus failed in some particular instances, from a cause that would equally have affected any other kind of settlement whatever, it is the opinion of the Board that experience has confirmed the wisdom of the policy which dictated its introduction into the seminary and Polban lands. The ancient semindars and polygars were in fact the nobility of the country, and though the origin of some of their tenures would not bear too minute a scrutiny, they were connected with the people by ties which it was more politic, more liberal, and more just to strengthen, than to dissolve. Had our power in the Northern Circars been as strong on the acquisition of these provinces, as it subsequently became at the period of the transfer of the Ceded districts, the ancient semindars, like the (p 171)

Polygars (the number ousted and pensioned in the Ceded districts on our acquisition of the country was 80: see 5th Report of the select committee of the house of commons, page 852, appendix) of the latter country, might perhaps have been removed from their lands, and reduced to the situation of mere pensioners on our bounty; but when the attachment of the people to their native chieftains and the local situation of the many zemindaries are considered, it may be greatly doubted whether such a policy would not have been as unwise, as it would have been ungenerous, and at the time perhaps impracticable. The Board however not being unanimous in their opinion, are not prepared to maintain that the creation of zemindars in the havelly and ain lands was equally free from objection; they are however satisfied, and hope what they have stated will satisfy others, that it did not interfere, as has been erroneously supposed by some, with the rights of the ryots, but (p 172) where mecrassy was a saleable property, the creation of a new and distinct proprietary right, even nominally, in the land, was perhaps unnecessary, if not objectionable.

135. In concluding these remarks, upon the permanent zemindary settlement, it may be proper to notice that its extension has been lately resisted chiefly on the ground that its extension limits in perpetuity the demand of the state upon the land, while the expenses of the Government continue undefined and unlimited. This the Board must admit is an objection of great weight against any settlement in perpetuity, and they are inclined to believe, that nearly the same advantages might have been obtained by limiting the demand of Government for a long but definite period, as have followed from the settlement fixed in perpetuity.

25.2
Minute Madras Board of Revenue: 5 January 1818
 (Extract)

RYOTWAR SETTLEMENT (Origin and District-wise Review)

Baramahala (paras 136-58)

140. ...The assessment was a permanent maximum fixed on each field, and liable to remission annually, instead of a fixed invariable (p 177) revenue being stipulated for, in lieu of the government rights, from an extensive district including many villages; and that the waste land brought into cultivation gave an increase of public revenue, instead of being added to the amount of the dues payable to the zemindar, but not to the public.

155. The rates of division between the ryot and the Government were no doubt liberal: but this was undone, by raising or lowering the assessment on the soil "according to the health, strength, stock and other circumstances of the cultivator" and surely it (p 187) was a misnomer to call that an assessment on the land, which was "modified in all cases to the ability of the ryot".

156. Experience has indeed amply proved, what may in some degree be gathered from Col Read's own reports, that the survey, which professed to tax the soil, taxed rather the cultivator, and imposed not a moderate equal maximum assessment, but a most unequal, and in general an over assessment on the country.

158. ...for his (Col Munro's) (p 190) survey assessment exceeded the settlement of 1202 by only 3 $\frac{1}{2}$ %, while that of Col Graham was 29 $\frac{1}{2}$ %, and that of Col Macleod 36 $\frac{1}{2}$ % above it.

Ceded Districts (paras 159-70)

168. (p 199) The ryotwar survey of the Ceded districts thus proceeded on sounder principles than that of the Baramahala, or perhaps than that of any other province under this Government; but, notwithstanding the ability with which it was conducted, it appears to have been defective in some respects, and the rates have been found too high.

Northern Coimbatore (para 171-82)

Mr J. Sullivan's 173. ... (p 205) ... But the present collector Mr Sullivan, has letter 24 Oct 18 lately assured the Board that "short measure was in many instances dealt out to the ryots in the Northern Division".

182. (p 212) There was thus a positive addition of nearly 18 $\frac{1}{2}$ % to the namool or prescriptive assessment on the (p 213) principal lands in the country. ...The assessment had already been raised by Tippeco to its full extent; and if some lands were concealed, they only enabled the people to pay an excessive assessment to on those which were registered; to extend the same excessive assessment to all the lands discovered by the ryotwar survey, was therefore to over-assess the country: but to apply it to a short measurement was adding oppression to over-assessment. Unhappily for the people, it chanced to be Col Macleod's opinion that (p 214) the Sultan's beriz "though never realized by his managers, had a considerable degree of affinity to what the resources of the country under good management might be brought to yield."

Dindigul (para 184-99)

194. (p 224) This unfortunately is by no mere hypothesis, but, as will be shown hereafter, has to a very considerable extent been the actual result of the Dindigul survey. It was to guard against

this obvious danger that Colonel Read, whose system was not otherwise essentially different from that of Mr Hurdie, endeavoured to correct and modify his field assessment by the rent of the preceding and current year. It was to obviate similar mischief, that Col Munro reduced his ~~teerwas~~ 5 to 15%, with reference to the actual collections of former years; and it was in some degree to prevent the same evil, that Col Macleod, as before explained, modified his assessment. But in Dindigul in vain do we look for any such proceeding: The curnums accounts are indeed referred to, but only that the collector, while he confesses his ignorance of them, may discourse (?) on their falsity, and extol the superior merit of his own (p 225) survey. "The accounts of the curnums" says he "were delivered in at the outcherry as the survey proceeded, and the falsity of them has been proved before the village? In what manner the accounts were made up by the curnums, or on what measurement, I cannot find out; but the survey has restored order, and the accounts now with the curnums are those made by the survey".

195. The former measurement by the curnums accounts, and the actual collections of the previous twelve years, are also mentioned; but with the view of counteracting them with the survey, not with the view of correcting it by reference to them. Mr Hurdie, after observing that, in the measurement, there is an increase of upwards of 109% on the cultivated land only, and adding that in the waste the increase of upwards of 141%, "is enormously more in quantity than the total amount of (p 226) the number of Coontaks given in the curnums as the ain circar land", goes in paragraph /by 224, to state that, exclusive of the assessment on the waste land, amounting as before shown to Colly Chukrums 2,14,594-2 the assessment by survey on the cultivated and pasture land, being Colly Chukrums 2,16,670-2-11, or Sps 1,31,315-14-12 exceeded the average settlement for the previous twelve years, or from Fusly 1200 to Fusly 1211 inclusive, by no less than 86-3/4% and the average actual collections during that period by no less than 101-14/100%.

196. To find the revenue of a district thus more than doubled by the Ryotwar survey does not at the time appear to have excited any surprise, but rather to have been considered the natural result of a system which went to discover the true resources of the country. Accordingly, on the collections resulting from this survey was chiefly founded the settlement (p 227) of the Dindigul province, on the permanent secondary tenure: A settlement which was no sooner made than it failed, and which failed entirely from the excessive jumma imposed on several estates, in consequence of Mr Hurdie's over collections founded on this survey. (see Mr Hodgson's report dated 15.5.1808)

197. The lands of Dindigul having since reverted to the Government, the mischievous effects of the ryotwar survey have been strongly exhibited, and will be found fully detailed in the Board's address to Government on the 3rd August 1815, from which it appears that the assessment of Mr Hurdie was in some cases so excessive as to equal the value of the whole produce of the soil; that upwards of 49,000 Coontaks of the finest land in the country, or about one eighth of the whole under cultivation at the time the survey was introduced, has since been abandoned, and a proportionate quantity of the lower (p 228) assessed, but less productive, waste brought under plough; and that some of the best land in the district, "claimed chiefly by Bramins as their mecrassy, is allowed to be waste from their inability or unwillingness to cultivate it."

198. Though the Board possess the assurance of Mr Hurdie that the ryotwar assessment was formed "as well from the judgement of the surveyors, as from the consent of the ryots of the village, who, with the proprietor of the land, were always present at every valuation and fully canvassed every rate of teerwa, ere the rate itself was made," they cannot resist the convincing, though lamentable proof, which has thus been afforded of the excess of his assessment, and the consequent destruction by over-assessment of that right or property which Mr Hurdie was so desirous of defending from the encroachment of Mootahdars under the permanent settlement

Southern Division of Arcot (para 200-221)

221. The assessment, by Mr Ravenshaw's ~~own~~ own admission, was so excessive on the southern division of Arcot, that it is not surprising if the Meerasidars endeavoured, by additional assessment, on their Pycary ryots, to reimburse themselves for the extortions of the Government; and the oppressions to which the lower classes of the people were thus subjected may not therefore have been exaggerated by Mr Ravenshaw in his reports; but in remedying one evil, the Board apprehend (p 249) that another was committed; while the Pycaries were relieved from the pressure of their burdens, the few remaining privileges of the Meerasidars were resumed, and they were by the ryotwar survey reduced to an equal level with those who had formerly been their inferior tenants. Under such circumstances, it is not surprising that they united with the curmuss to obtain by fraud, what was otherwise denied to them; and that on the detection of their abuses, they seceded with many of their Pycary ryots from their villages, and appealed to the controlling authorities at Madras. But, as warrants being issued to apprehend them, they returned to their villages.

Northern Division of Arcot (para 222-39)

AD 1803-

227. ... In his instructions, Mr Cockburn observed that it had "been customary in the Carnatic, besides collections under the term rent, to collect sums on various accounts, such as renter's and curmuss ruseoms, renter's and curmuss sarah, wurtens, saderward, charity, loss on rent &c &c exactions"; "all of which", says he "you will add to the rent of the land"! The waran in munjah land was converted into money at 6 mersals, in one Pagoda value of grain; cheaper than the registered selling prices for the previous (p 255) ten years; but half of the renter's, curmuss, shroffe, carpenters, smiths, and ochuntra maras were assumed, and added to the circar share, thereby increasing it to the extent of nearly 15%.

228. This arrangement was considered by Government to constitute an equitable basis of a temporary settlement,

239. This proceeding Mr Graeme has since, with much candour, exposed, as an error of some magnitude in his ryotwar survey; and experience has proved that it led to an over assessment on the country which he has estimated at upwards of 12,000 Pagodas. It has been stated, and in the opinion of the Board with much truth, that, at the period of the cession of the Carnatic, the demand of the government upon the country was already excessive; and the ryots were enabled to pay this high assessment on the lands registered as cultivated from the illicit cultivation of other fields, which the connivance of the inferior officers of government exempted from registry, and therefore from tax; but that, under the ryotwar survey, the demand on the registered land continued undiminished (p 263) while the land that had been hitherto secretly cultivated was newly registered, and newly assessed; and the ryot deprived of the means he formerly possessed of paying a high rent on his registered fields was now called upon to pay the same high rent on his unregistered fields also. This the Board believe to have been the case to a much greater extent in other districts than the northern division of Arcot, where Mr Graeme himself, on the introduction of the decennial lease, was induced to recommend a remission of upwards of 12,000 Pagodas, in favour of those ryots whose lands had been thus over-assessed by the ryotwar survey.

Hellore (para 240-53)

245. The general result of this survey was an addition to the public demand on the ryots of the Hellore district to the extent of RP 1,00,356-42-4, or about one fourth of that for the previous year; from which deducting Pags 19,413-21-44 decrease from the abolition of various collections under the head of saderward,

therefor & there remains a net increase by the Ryotwar Survey of Rs. 80,943 -20-40.

273. There is no doubt that during the time that this system prevailed, a collector's merits were too often estimated rather by the amount of his collections than by the soundness of his revenue principles, or any other standard; and his ever ardent zeal to satisfy the urgent demand of the treasury made him too often blind to defects in his management, which to a more dispassionate and impartial observer it would seem necessary only to illustrate, in order to condemn.

274. ..We find a small band of foreign conquerors no sooner obtaining possession of a vast extent of territory, ..in pursuit of their supposed improvement, we find them unintentionally dissolving the ancient ties, "the ancient usages" which united the republic of each Hindoo village, and by a kind of agrarian law, newly assessing and parcelling out the lands which from time immemorial had belonged to the village community collectively, not only among the individual members of the privileged order (the *meerasidars* and *cadeems*), but even among their inferior tenantry (the *pyncarries*); we observe them ignorantly denying, and by their denial abolishing private property in the land; resuming what belonged to a public body (the *grama-maniams*), and conferring in lieu of it a stipend in money on one individual, professing to limit their demand on each field, but in fact, by establishing for such limit an unattainable maximum, assessing the ryot at discretion; and, like the Mussulman Government which preceded them, binding the ryot by force to the plough, compelling him to till land acknowledged to be over-assessed, dragging him back to it if he absconded, referring their demand upon him until his crop came to maturity, then taking from him all that could be obtained, and leaving to him nothing but his bullocks and his seed grain, nay, perhaps obliged to supply him even with these, in order to renew his melancholy task of cultivating, not for himself, but for them.

275. That the foregoing is no exaggerated description of the Ryotwar system, as it existed in practice, the Board appeal to the admissions and statements of its own advocates, on which it is founded.

288. Nothing, however, that has been urged at home, appears to contravene any of the fundamental principles of the village system. The whole of the evils arising from the triennial settlement, or which have been attributed to it, may distinctly be traced, not to its intrinsic principles, but to its over-assessment, which it must be allowed has been justly condemned; for it ~~is~~ nearly /was every where a mere rack rent. Under (p 314) the pressing orders received from England, about that period, requiring from the country a surplus revenue of a million sterling, accompanied by a threat from the hon'ble court of directors to take the revision of the establishments in/their own hands, not only was the most /to rigid economy enforced in all departments of the state, but the triennial settlement of each village where the Ryotwar system had existed was too generally determined with "reference to the payments under the survey rent", in other words, with reference to the collections under the ryotwar system, (see report of the Board of Revenue to Government dated 25 April 1808) when all was taken from the people that they were able to pay. The over assessment during this period, therefore, arose from the triennial settlement having in great degree been founded upon the fallacious data of the Ryotwar collections, and if any inference is to be drawn from this circumstance it is one against the Ryotwar, not against the Village settlement.

299. The proposed settlement also differs from the former Ryotwar as regards the rates of *teerwa*, or the maximum assessment on each

field. From what has been stated in the former part of this minute, there can be no doubt that these in general were excessive, and greatly beyond the resources of the people. The necessity of revising them has therefore been universally admitted. In the Ceded Districts where they were best established, Mr Chaplin has admitted, and Col Munro has himself has lately urged the expediency of reducing them. The Government have repeatedly recorded their conviction, that to keep up the teerwas will not keep up, but depress the revenue; and in their late orders they have devised that the "rate of assessment may be such as is" calculated to give encouragement (p 328) "to agricultural industry, and thereby promote the general prosperity of the country."

300. The review which has been taken of the different revenue systems hitherto pursued will shew, that in all the chief error has been over-assessment. The semindary, the mootahdary, the ryotwar, and the gramwar or village settlement, has each partially failed from this cause, but in none is over-assessment so mischievous as under the ryotwar system. In the semindary settlement an overassessment may ruin the extravagant representative of an ancient family, or the speculative newly created mootahdars. Under the village system it may affect such of the inhabitants as become immediate parties to the settlement; but under the ryotwar system it reaches every cultivator, absorbs the very sources whence all revenue flows, and strikes at once at the roots of prosperity. (p 329)

(Dindigul : contd)

199. The ryotwar system was also introduced by Mr Hurdis into the Madura district (no report was ever received by the Board respecting this survey), but his teerwas were there more moderate than in Dindigul; it is probable, however, that his system was the same, and the Board have been obliged in both districts to authorize a reduction of his assessment.

NOTES: Palnau: Ref: 20.1.1806 Board to Govt; 30.11.1815 Bd Proceedings
Dindigul: Ref: Para 1847 (194); Mr Hurdis's Report 16.2.1803
MEMBERS of B of R: 5.1.1818: Robt Alexander: President; John Hodgson;
James Cochrane; and Wm Wayte.

CORNWALLIS: "the question that has been so much agitated in this country, whether the semindars and talookdars are the actual proprietors of the soil, or only officers of government, has always appeared to me to be very uninteresting to them; whilst their claim to a certain percentage upon the rents of their lands, has been admitted, and the right of government to fix the amount of those rents at its own discretion, has never been denied or disputed."

J.J. WISCHIN, ACTING SUB-COLLECTOR, MELLIORE to Government: 1854
(Extracts)

22. I believe, however, that the revenue practices within the semindaries are at least not worse than within our own jurisdiction, and two causes are there in existence which would naturally tend to prevent any great amount of personal ill usage from taking place. The first is the separation of the police from the revenue authority, which renders its practice more hazardous; the second is the custom of making all collections in kind, which makes it less necessary.

(Retraction):

10. I have also seen reason to modify the opinion contained in the 22nd para of my report last report, that illusage for revenue purposes was probably no more general, or of a worse description, within the limits of semindaries skirting the Division, than in the Division itself; such is quite true as regards the villages mixed up with our own territory,

H.C. Papers: 1854-5; Vol 40: Madras Torture Papers: pp 663-5, 87-8 ?