CHAPTER VII.

Revenue Settlement.

145. *Principles of revenue settlement.*—Revenue settlement of Block A was started in May 1927. Before the work was taken up the main principles of assessment had been laid down by Government after some correspondence with the Settlement Officer, the Director of Land Records, the Commissioner and the Board of Revenue. The period for which the new settlement was to run was fixed at 30 years from 1927, the year in which the term of the last settlement expired. The general principle has already been laid down that settlements should usually be for this period, which is quite appropriate to Orissa in view of the moderate rate of development of the assets of the estates.

146. *Proportion of assets taken as revenue.*—In fixing the proportion of assets to be taken as revenue Government maintained the same percentages as at the last settlement, viz. 50 to 55 per cent, as the normal limits. In dealing with injuriously-flooded areas, however, where there was little or no increase of rent, some leniency was to be exercised, and if the proprietor's income was being reduced the revenue percentage was not to exceed 50 per-cent. In treating individual estates the Settlement Officer was instructed to use his discretion. The decision to maintain the normal revenue ratio at the level of 50 to 55 per cent was taken after considering all relevant factors, as for instance that rents had not increased much since the last revenue settlement, and the increase in the assets of the estates would be largely due to enhancement of rents by the settlement itself, so that the adoption of the same principles as at last settlement would normally result in an increase in the proprietors' incomes.

For calculating the assets of estates certain principle were laid down,

147. *Valuation of nijjote and nijchas lands.*—As regards landlord's *nijjote* and *nijchas* lands the rule laid down at last settlement ran as follows :—"The Assistant Settlement Officer will make the normal valuation for *nijjote* and *nijchas* at the village rate but should so far as possible at the time of settling fair rents assess *nijjote* and *nijchas* lands at the actual valuation (letting value) rather than at average rates." At this settlement the rule laid down was that where the lands were at last settlement valued at the village rate or less they should now be valued at the new village rate, but that where at last settlement they were valued at more than the village rate the last settlement rate should be increased by the same proportion of enhancement as was given to the ordinary cash rents of the village. This is clearly a lenient method of valuing lands in the possession of the landlord, and it was not adopted without considering some other suggestions, such as that the valuation should be at one and a half times the new village rate. This latter suggestion was made by the Director of Land Records and supported by the Commissioner and the Board of Revenue. It was indeed tentatively assented to by Government when the subject was first discussed along with the rent settlement policy. The Director had pointed out that such lands, as observed by Mr. James, were valued for cess purposes at Rs. 8 per acre. Government considered that "theoretically there is no reason why the cess valuation which is a measure of the landlord's profits from this class of land should not be taken as the valuation of the land in reckoning the assets . . . . It is desirable that assets should not be obscured by any under-valuation of private land. On the other hand . . . *nijchas* and *nijjote* lands at last settlement were ordinarily valued for revenue purposes at the village rate, and it would excite opposition if in the present revision the same lands were assessed at rates which are about four

times the average village rate . . . . . on the whole Government are inclined to think that valuation 50 per cent in excess of village rates . . . is moderate and reasonable ".

It was partly in consideration of the fact that the normal revenue percentage was not being lowered that the still more lenient method of assessing these lands was ultimately decided upon. It had also been urged by Mr. P. W, Murphy, as Commissioner, that the landlord should not be charged a higher revenue if he chose to keep his lands *khas*, as he was entitled to do, Government's final order stated that " it is true that assessment at the village rate may result in under-valuation . . . . but on grounds of policy Government are of opinion that the rate of assessment adopted at the last settlement may be continued for the next settlement also ". Experience shows that the decision was justified. Throughout the revenue settlement operations it has been found that, even with this generous system of assessment, the valuation of these lands is perhaps the most common ground of objection by landlords, especially in these cases where they are assessed at more than the new village rate or where they were assessed at a very low rate at last settlement, and assessment at the new village rate has meant a considrable increase in the valuation. I do not think such objections have any very solid ground, but it is apparent that disturbance of the old ideas on the subject of valuation generally evokes opposition.

The rule of assessing *nijjote* lands at the village rate was generally adhered to even when these lands were held by tenants on cash rents.

148. *Valuation of produce-rented lands.*—In the matter of valuation of land held on produce rent also it was considered whether those should be assessed at one and a half times the village rate, in view of their comparatively greater value to the proprietor, and this was indeed recommended by the Board and all officers subordinate to it. Government, however, did not consider it worth while to depart from the practice of the last settlement according to which such lands were valued at the village rate.

A similar decision was made regarding valuation of land held by co-sharer proprietors under section 26(2).

149. *Assessment of tenures.*—In dealing with land held by ordinary tenure-holders the question came up whether these were to be valued on the basis of the assets enjoyed by the tenure-holders, on the principle that Government revenue should not be adversely affected by the creation of an intermediate tenure, as seems to be contemplated by rule 602 of the Settlement Manual. Government, however, accepted the recommendation that the rents paid by the tenure-holders should be taken as the assets. But where the rent appeared to be a beneficial one due to heavy *salami* having been taken or to any other cause, the tenure was to be valued at a fair rent not exceeding the new village rate.

150. *Sairat valuation.*—As in previous settlements the miscellaneous income of the proprietors from such sources as fruit trees, fisheries, jungle fees, markets and ferries were duly calculated as assets of the estates under the head *sairat*, The point was referred to Government whether mutation fees were to be considered as *sairat* income for purposes of revenue settlement. It was calculated from the sale statistics collected that the landlord's income from mutation fees legally realized must be on the average not less than 6 per cent of the rental*, and including fees realized in excess of the legal limits it must be about 8 per cent of the rental. Such income had never been assessed at previous settlements, and it was apprehended that the effect of assessing it would be rather to stimulate the landlords to still greater exactions. Orders were passed by Government that mutation fees should not be included as *sairat* income of the estates.

151. *Assessment of resumed chaukidari jagir lands.*—At the time of Provincial Settlement the *chaukidari* assessment in Orissa was found to be in urgent need of reform, and as a result the Chaukidari Act (VI of 1870)

*Final statistics show that the income at legal rates would be about 5 per cent of the rental.

was extended to the whole temporarily settled area of Orissa, the *chaukidari jagirs* being resumed and settled with the holders. The lands were included in the estates within which they lay, and an allowance of 15 per cent of the rent was made to the *zamindars*, the remaining 85 per cent being taken as revenne. At this settlement it was suggested by the Settlement Officer that it was not worth while maintaining the distinction between former *chaukidari* lands and other lands of the estates as no distinction any longer exists in the rights attaching to such lands, and that the same percentage of the rents of such lands should be taken as revenue as in the rest of the estate. Government, however, did not adopt this proposal, but ordered that in this settlement also 85 per cent of the assets from former *chaukidari jagiri* lands should be taken as revenue. This made it necessary to identify these lands and record them separately, a difficult task involving a good deal of extra labour.

152. *chaukidari jagirs in permanently-settled area of Balasore.*—In the permanently-settled estates of North Balasore certain lands were found to be still held as *chaukidari* and *paikari jagir*, never having been resumed. A list of these lands was obtained from the Collector and was returned to hi m after verification by the Attestation Officers. The question of the resumption of these lands and their subsequent treatment was discussed. The Commissioner expressed the opinion that the resumption proceedings would be expensive and of doubtful issue and not worth the gain to revenue that might possibly accrue. The Board accepted this view and the matter was dropped.

In 1928, however, Mr. P. J, Scotland. as Settlement Officer, raised the question of the treatment of the peculiar case of the *paikari jagir* estate, known as *Mahal* Mangaraj Batitanki bearing tauzi no. 1392. The proprietors were paying revenue of Rs. 49-10-0 for the estate, which has an area of over 500 acres, and were still liable to perform certain police duties which were no longer in fact necessary (apparently they still continued to appear at the police-station on *hazri* days). It was clear that the estate had been settled with them for a nominal sum on condition of their performing police duties. The Director of Land Records proposed that the revenue should be enhanced by agreement with the proprietors through the Collector. This proposal was approved but the Collector later reported that his attempt to enhance the revenue by amicable agreement had not been successful, whereupon the Board ordered the matter to be dropped.

153. *Difficulties created by recent partitions.*—In the course of revenue settlement some difficulty was experienced in dealing with those estates which had been partitioned since the prepartion of the record-of-rights. Protests were in fact made by the Settlement Department against the practice of effecting partitions between the preparation of the record and revenue settlement. But these were unavailing. In those cases the partition had not of course been give effect to in the finally-published record-of-rights, and in order to give effect to it in revenue settlement it was necessary to make a minute examination of the partition record to ascertain which holdings had been included in each of the estates by partition. Moreover, when this was done and the ordinary rules of revenue assessment were applied to the settlement of each estate, it was found that the distribution of the total revenue between the individual estates was very often in a proportion widely different from that of the revenues allotted by the partition Deputy Collector. The main reason for this lay in the different treatment of lands in possession of the proprietors. These as mentioned above, were generally assessed at the village rate by the Settlement Department, but in the Collectorate in partition cases a very much higher valuation is made. For example in tauzi no. 814 of district Balasore the rate of valuation of such lands in revenue settlement was from Rs. 1-10-0 to Rs. 2-7-0 per acre, whereas in a partition case they had been valued at Rs. 6 per acre. A simpler and more equitable method of assessing such recently-partitioned estates was therefore introduced with the sanction of Government in March 1927. The new revenue was first of all calculated in the usual way for the parent estate as it stood recorded in the record-of-rights, the percentage of increase of revenue was then worked out, and the existing revenue of each

individual estate, as fixed on partition, was enhanced by that percentage. In this way the new revenues of the individual estates remained in the same proportion to each other as the existing revenues fixed on partition.

The proprietors of those recently-partitioned estates use to complain that they would be put to great inconvenience owing to the absence of any record, showing the extent of their estates after partition. For such proprietors, on their paying the costs, statements were prepared of the tenancies and rents under each new estate according to the partition papers. These statements were signed by the proprietors. This procedure was adopted in 188 estates (covering 28 parent estates).

Estates which had been partitioned in the course of last settlement also gave rise to difficulty at revenue settlement, owing to the valuation of *nijchas* lands having been done on a different principle in the partition cases form that adopted in this settlement. The estates which had received a large area of *nijchas* were much more lightly assessed than they had been on partition, and in fact the burden of the increase in revenue fell excessively on the estates with least *nijchas*. This had to be counteracted by varying the proportions of assets taken as revenue. Tauzi no. 377 of district Balasore is a typical example. On its partition, tauzi nos, 4002 to 4012 were formed. In the partition proceedings the *nijchas* lands were valued at rates varying from Rs. 3 to Rs. 12, and the total assets were calculated to be Rs. 2,700. At this settlement, the *nijchas* lands being more lightly valued, the total existing assets were put down as Rs. 2,276. In tauzi no. 4002 the *nijchas* area was about one quarter of the total assessed area, while in tauzi no. 4009 it was less than one-twentieth. The revenue allotted to tauzi no. 4002 on partition was Rs. 70. At the new revenue assessment the existing assets of this estate were calculated, according to the settlement method, to be Rs. 86 only. According to this calculation the estate was paying more than 80 per cent of the assets as revenue. As a result of rent settlement the assets rose to Rs. 100. It was necessary to take 70 per cent of these assets as revenue in order even to maintain the existing revenue of the tauzi. In tauzi no. 4009 a revenue of Rs. 37-5-0 had been fixed on partition. In this settlement the existing assets were worked out at Rs. 117, so that the revenue was only 32 per cent of these assets. The finally-settled assets were Rs. 151, and by taking 50 per cent only, the revenue was more than doubled.

A minor cause of such discrepancies is that occasionally at partition the proprietors agree to assess waste lands at 2 annas per acre. Waste lands in direct possession of the proprietors are not assessed at all by the Settlement Department.

154. *Date from which the new revenue took effect.*—The engagements entered into at the Provincial Settlement expired with the November *kist* of 1927, and the new settlement was due to come into effect at the April *kist* of 1928. In Blocks A and B the rents of the tenants had already been resettled by this time, and were recoverable by the proprietors at the November *kist* of 1927 or before. But in Block C the newly-settled rents became first payable at the *Chaitra kist* of 1335, i.e. on 11th April 1928, and the question arose whether the new revenue, based on those new rents should be payable from the *kist* of 28th April 1928 or at the next *kist*, that of November 1928. It was decided that an estate in which the new rents came into effect at the April *kist* should not have to pay the new revenue until the November *kist*, for if the new revenue had been made payable from the April *kist*, the date from which it became due would have been earlier than the *kist* date for rents, although the last day for payment would have been later. This principle was followed in Block C and subsequent blocks. Thus in the later blocks proprietors remained liable for the old revenue until the *kist* one half-year subsequent to that from which the new rents of the tenants took effect.

It was also discussed whether in the interval between the expiry of the old settlement and the coming into effect of the new settlement based

on the enhanced rents, the estates should become liable to an intermediate increase of revenue based on the increase of assets due to extension of cultivation and other such causes. It was, however, decided by Government that this should not be done.

155. *The form of the kabuliats.*—Mr. D. E. Reuben, I.C.S., as Settlement Officer in August 1926, submitted for Government approval the forms of *kabuliats* to be executed by proprietors and sub-proprietors at this settlement. The forms proposed are based partly on those prescribed in the Settlement Manual* and partly on those used at the Provincial Settlement, with some modifications.

In the 1st clause of the proprietors' *kabuliat* the longer form used in the Provincial Settlement was preferred to the shorter one in the Settlement Manual, as it was felt that the latter might be misinterpreted to mean that a proprietor transferring a portion of his estates is liable for the revenue until the transfer is registered and not after.

The 3rd clause, regarding remission or suspension of revenue and rent on the occurrence of any agricultural calamity, was not included in the Provincial Settlement form, and was taken from the Settlement Manual from, clause 5th, with some alterations to make it clear that the total amount of rent remitted or suspended should correspond proportionately to the total amount of revenue suspended or remitted, †

The same remark applies to the 4th clause, with concerns reductions or remissions on account of deterioration of soil or failure of improvements.

The 6th clause was copied from the 4th clause of the Provincial Settlement form, which was considered to be better than the corresponding clause in the Settlement Manual form, which leaves some doubt as to whether the legal representative of the engaging proprietor is entitled to receive *malikana.*

The 7th clause reproduces the 5th clause of the Provincial Settlement *kabuliat.* The correspondence leading to the insertion of this clause is printed in Mr, Maddox's report, Volume II at pages 129 to 133.

The first paragraph of the 8th clause is taken from the Provincial Settlement form, which differs from the Settlement Manual form in placing no restriction on the proprietor's right to receive the rents derivable from all waste lands brought under cultivation during the period of the settlement. The second paragraph is also based on the corresponding paragraph in the Provincial Settlement and Settlement Manual forms, but the wording has been altered to make it clear that reserved tanks may not be used by the landlord in such a way as to make them unfit for drinking purposes. Moreover, the duties of the proprietors in respect of grazing lands are made more definite, by binding them to report all trespassers thereon to the Collector.

The 10th clause has also been amplified by adding the obligation to grant rent receipts and to maintain proper accounts of rent.

The 12th clause reproduces the 10th clause of the Provincial Settlement form, but adds a few lines to provide for the period intervening between the expiry of the present settlement and reassessment of revenue at the next settlement.

Similar departures from the existing forms were of course made in the *kabuliat* to be executed by the sub-proprietors.

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* This refers to the form reproduced at page 335 of the 1908 edition of the Manual.

‡ It does not appear to me to be entirely just that the remission in revenue should invariably be proportionate to the remission in rent, as it may happen that a flood damages a large area of the proprietor's *nijchas* lands justifying a remission of revenue with no corresponding remission of rent.

W.W.D.

The 12 th clause of the Provincial Settlement form has not been reproduced at all, as due provision for the recovery of the amounts payable by the sub-proprietors has been made in the Orissa Tenancy Act.

In the Provincial Settlement form the schedule to the lst clause contained a column (no. 3) for the "month in which the *kist* was due," and another (no. 4) for the " latest day of payment." Mr. Reuben drew attention to the fact that these columns are meaningless in the light of the Orissa Tenancy Act, which makes the amount payable by the sub-proprietor recoverable as if it were rent. The latest day of payment must there fore be governed by section 62. and must ordinarily be the last day of each half of an agricultural year. After the Collectors had been consulted on this point the Commissioner recommended that these two columns should be combined into one column, the heading of which should be " date on which rent falls due". The dates would usually be 30th *Chait* and 30th *Aswin.* and in other cases according to agreement or usage. This was approved by Government.

156. *Objections to the clauses of the kabuliat.*—The forms of the *kabuliats* were approved by Goveanment in March 1927. In the course of the operations a number of objections were put forward by the landlords to some of the clauses.

By the 9th clause of the *kabuliat* the proprietors agree to the reservation in the hands of Government of right to "all minerals except laterite and lime-stone". In the Oriya *kabuliat* the word used for minerals is *dhatu drabya* and that used for laterite is *mankada pathara.* The wording of the *kabuliat* caused the proprietors to feel some uneasiness lest their right to take stones should be too closely restricted. The matter was referred to Government, who "did not think it desirable or necessary to make any alteration in the terms either of the English *kabuliat* or the Oriya translation thereof ". They instructed me, however, to make it clear in this report " that while Government have the right to all minerals in temporarily-settled estates and are entitled to a right of way and all other reasonable facilities for working and carrying away such minerals they will not interfere with the proprietors of temporarily-settled estates in the exercise of the rights allowed to them in respect of stone other than mineral-bearing rocks and strata, so for as such rights can be exercised without injury to the rights of others".*

Thc wording of the 12th clause of the *kabuliat* also gave rise to some misunderstanding. Binding the proprietor not to object to re-settlement of the estate at the expiry of the present settlement, it corresponds to the 10th clause of the *kabuliat* taken at the Provincial Settlement, but in the present form the following words are added:— "and until such reassessment of revenue is made, I shall hold the estate on summary settlement from year to year and shall not require from Government any notice of its intention to revise the settlement". Some proprietors appeared to apprehend that this clause would enable Government arbitrarily to impose any ssessment on thir estates at the expiry of the present settlement. On receiet of a memorial on this point, Government remarked that " a reference to the explanation of summary resettlement in rules 646 and 695—697 of the Settlement Manual should remove any apprehensions that the memorialists may feel. They apparently fear that on a summary resettlement they might be bound to pay enhanced revenue without being able to realize any amount of excess rent from their tenants The summary resettlement mentioned in their *kabuliat* is, however, that of the third type described in the explanation to rule 646, and rule 697 makes it clear that the enhanced revenue could not be based upon any assets except those that were in existence at the time and could not be based on assets to be obtained from a future enhancement of rent. The rules in the Settlement Manual, therefore, in the light of which the

* Resolution no. 955-R.R./S 105, dated the 23rd September 1930.

kabuliat has to be read, show that the apprehensions of the landlords are ungrounded. Moreover, Government consider that this method of settlement is more lenient than antedating the effect of a regular settlement and requiring the payment of arrears from the date of the expiry of the old settlement. Government, therefore, are not prepared to make any alteration in clause 12 of the new *kabuliat*, but they are prepared to state that summary resettlement will not be made without giving an opportunity to each landlord to make a representation of his case".*

An objection was also made to the 8th clause of the proprietors' *kabuliat*. The landlords urged that the obligation to report all trespassers on reserved lands was too rigorous. It was pointed out in reply that the proprietors had previously neglected their duty as regards preservation of grazing lands, and that without some such provision encroachments could not be prevented. It is clearly the landlord's duty to assist the authorities in this matter. Government rejected the petition for amending the clause.

Objection was put forward by some landlords of Puri district against the 5th clause of the *kabuliat*, Parts I and II, which began with the words "I shall respect the rights of all tenure-holders". They apprehended that if they signed the *kabuliats*, they would be precluded by the 5th clause from proceeding with suits against persons who had got their names wrongly recorded in the record-of-rights. It was not the intention of Government to debar the proprietors from their rights of appeal to the civil courts against the settlement record, but in order to remove all anxiety Government approved of the proposal to amend the 5th clause making it begin with the words "I shall not interfere except by process of law with the rights of tenure-holders". No steps, however, could be taken to give retrospective effect to the order by amending the *kabuliats* previously executed. It was observed that there is no clause in the sub-proprietary *kabuliat* similar to clause 5th of the proprietary *kabuliat*, but it was not considered worth while to insert such a clause, as many *kabulats* had already been taken when this point was raised.

An objection was raised by some sub-proprietors to the 14th clause of their *kabuliat*, which gave power to the Collector to take the lands under direct management, on application by the proprietor, on breach of any of the conditions of the *kabuliat*. It was proposed to confine this penalty merely to the breach of the 9th clause (about preservation of reserved land). Government, however, ordered that only the conditions of the 1st and 2nd clauses should be excepted, thus protecting the sub-proprietors from having their lands resumed merely for default in payment of rent. The clause, as it stood previous to this emendation, was inconsistent with section 74 of the Orissa Tenancy Act, which protects the sub-proprietor from ejectment for arrears of rent. In a case in 1906 it had been held that the contract implied in this clause was bad in law, as in contravention of section 65 of the Bengal Tenancy Act, which corresponds to section 74 of the Orissa Tenancy Act (4, C. L. J., page 521).

157. *Objection about miadi sarbarakars.*—The proprietors of taluk Rahang in Puri district represented that certain of the *sarbarakari* tenures which were described as *miadi* in the last settlement were mere temporary rights as distinct from the *mourasi sarbarakari* tenures which were permanent. They wanted the *kabuliats* to be so modified as to suggest that these *sarbarakars* had no permanent right. The settlement courts, however had recognized no distinction between these two classes of *sarbarakars* and had left the proprietor to contest the matter in the civil court. The proprietor of Rahang was allowed some time to file ejectment suits and did so before the Sub-Judge of Cuttack. The decree of the High Court in one of these cases is referred to in a previous chapter.*

*Letter no. 11729-R/S 105, dated the 23rd December, 1930.

158. *Redemption of petty estates.*—In the course of revenue settlement a number of very small estates were found paying revenue of one rupee or less. The retention of such estates on the tauzi rolls is merely an inconvenience and it was therefore decided that the proprietors should be given the option of redeeming the estates by the payment of 25 times the revenue. The revenue adopted as the basis of these payments was that newly assessed at this settlement, On such payments being made the estates were struck off the rolls of revenue-paying estates and entered in the registers of revenue-free estates. The proprietors received *rubakaris* printed in the vernacular and signed by the Settlement Officer.

In the three districts 22 estates were actually redeemed for a payment of Rs. 761.

159. *Problem of the Satais Hazari and assessment of Rahang estate.*—Before the taking over of Orissa by the British the temple of Jagannath at Puri held certain endowments, which were partly in the form of proprietary interest in lands, and partly in the form of assignments of a part of the rents of villages. The British Government recognized all these endowments, but in 1809 the management of the temple estates was taken over by the East India Company, which took upon itself the liability to contribute a fixed sum of Rs,56,342 a year to the temple. In 1843, however, the endowments were handed back to the temple in lieu of the money payments, and thereafter the temple derived its income directly by collection of the rents and profits of these properties. The partial assignments of rent referred to above amounted to a fixed yearly sum of Rs. 5, 274-13-4, and were attached to 45 villages of the Rahang estate. It appears that when Government restored to the temple the management of the endowed properties, the temple authorities also began to make their own arrangements for collecting this fixed sum directly from the 45 villages. This was probably due to the fact that Government was at that time managing the Rahang estate on account of the recusancy of the proprietor, and was anxious to detach itself from direct concern with the temple affairs. At any rate from thenceforth the temple authorities seem to have regarded themselves as co-sharer proprietors of the 45 villages, collecting rents amounting to the fixed sum stated above The legal position of the temple had all along been a subject of dispute. The temple authorities claimed to be revenue-free proprietors. The question came up again at this settlement and was fully investigated by Mr, Sumuel Das, Deputy Collector and Assistant Settlement Officer, in a case under section 116. Mr. Das found that the temple was not a proprietor at all in these 45 villages but merely a beneficiary entitled to a fixed annual payment of Rs.5,274-13-4 out of the rents of the villages. This view was accepted by the hihger authorities. The arrangement made was that the proprietor of Rahang should collect the total rents of the villages and pay revenue to Government which might be fixed at as high a percentage of the assets as 60 per cent, and that Government should pay the fixed assignment to the temple. This arrangement was convenient as well as fair to all parties.

160. There are other smaller assignments attached to the Rahang estate which are detailed below:—

	Rs.	a.	P
Kanak Durga	266	10	8
Bimali Thakurani	2	10	8
Loknath Deb	200	4	3
Sankaracharjya or Gobardhan Math...	140	0	0
Bahel tankidars of Pratap Ramchandrapur	147	10	8
Bahel tankidars of Biramchandrapur	14	14	8

161. *Rahang estate.*—The total of the assigned amounts is thus Rs. 5,777-10-11.

*See Page 20.

The revenue of the estate at last settlement was Rs. 30,064. This, however, did not include the amounts of the assignments. If these had been added the revenue payable by the proprietor would have been Rs. 35,842, which is 63.9 per cent of the total assets of the estate at that time. At this settlement a revenue of Rs. 44,284 has been settled, representing 59.3 per cent of the total assets. The amount to be retained by Government, after paying the assignment to the temple, is Rs, 38,506. The advance in revenue is by 30 per cent. The proprietor's income is about 58.2 per cent more than at last settlement.

162. *Procedure of sairat investigations.*—For the purpose of ascertaining the *sairat* incomes of temporarily-settled estates enquiries were made by the Attestation Officers in each village. In the first two blocks these enquiries were made quite summarily without formal notice to the parties. In January 1926 an order was passed by Mr. Tuckey as Director of Land Records and Surveys that regular proceedings should be drawn up for ascrertaining *sairat* income. Such proceedings were actually held in the remaining blocks. But it cannot be said that as a general rule the enquiries were made with any thoroughness. This was partly due to the remissness of the landlords and their agents, who were reluctant to produce evidence, and partly to the tendency of Attestation Officers, who are very often overworked, not to give their best attention to such subsidiary duties. Objections at land revenue settlement to the *sairat* valuation made at attestation were fairly frequent, and it was in many cases found necessary to revise the valuation after proper enquiry. They were given the benefit of any doubt especially when the assessment was much in excess of that of last settlement.

163. *Distribution of assets of sub-proprietary tenures.*—The principles followed at last settlement in the distribution of the assets of sub-proprietary tenures are described in paragraphs 303 and 558 of Mr. Maddox's Report, Volume I. Care was chiefly taken to see that the income which the sub-proprietor was found to be receiving at the time of the settlement was not too severely reduced as a result of the new settlement. "The general rule has been first to give to the tenure-holder the benefit of any increase in the rate of allowances on the estate ; secondly, to allow some further reduction in his payment so as to prevent a loss of more than 20 per cent of his income in the first two years and after that 36 per cent." The Provincial Settlement was taken up after an interval of 60 years since the last previous settlement. The incomes of the sub-proprietors had very often increased to a very large extent in the course of those 60 years. Consequently in such cases abnormally high allowances were given to the sub-proprietors to save their incomes from reduction beyond the prescribed limits, At the same time, however, standard percentages were generally laid down for the different classes of sub-proprietors, even when in the actual assessment these were departed from. The normal percentages to be awarded to sub-proprietors of the different classes were as shown below ; the actual shares allowed are also shown :—

	Normal per cent-	Actual per cent.		
		Cuttack.	Balasore.	Puri.
1	2	3	4	5
Makaddam	20 to 25	34	29	26
Padhan	20	43	...	20
Shikmi zamindar, I class	35	39	45	34
Ditto II „	25 to 30	...	...	...
Purishethis and *shikmi kharida*, I class ...	30	30	32	...
Shikmi kharidars, II class	20	31	30	...
Sarbarakars	10 to 15	28	28	21

The standard percentage payable to Government was 65 per cent, the remainder being retained by the proprietor (in the case of *shikmi zamindars* there would generally be no remainder).

In this settlement also the principle was adopted that the income of the sub-proprietor should not be unduly reduced, and the same maximum limits were prescribed, viz. 20 per cent for the first two years and 36 per cent thereafter. It was further provided that the assessment should generally result in the sub-proprietor retaining an income greater by at least 15 per cent than that which he obtained at last settlement. At the Provincial Settlement it was placed on record by the Settlement Officer that in future settlements it would not be necessary to give *makaddams* more than 25 per cent or *sarbarakars* more than 20 per cent. But by applying the principles described above it has been found necessary again to grant abnormally large shares to the sub-proprietors. The *makaddams* have received 27 per cent on the average in Puri, and 28 per cent in Balasore, while the *sarbarakars* have received 22 per cent in Puri and 26 per cent in Balasore. The Cuttack figures are not yet available.

164. *Temporarily-settled killajat estates.*—There are a few estates in districts Balasore and Cuttack which although originally part of the Rajwara have since the time of the Marhattas been treated as temporarily-settled estates. An account of these is given by Mr. Maddox in paragraph 610 of his report. Of the 8 estates of this description Dompara was in 1829 restored to permanently-settled status, although liable to be resumed in the event of alienation and two others, namely Kanthajhar and Patna, have been alientated by the orginal *zamindars*. The remaining 5, Balarampur Rugree and Chousathipara in Cuttack district and Ambo and Mangalpur in Balasore district, are still held by the descendants of the original *zamindars*. At Provincial Settlement those landlords protested against being treated as ordinary temporarily-settled proprietors. According to the order of Government then passed the estates were treated as temporarily-settled, but were very leniently assessed to revenue. In this settlement the question of their treatment was again referred to Government, who accepted the proposals of the local officers, and ordered lenient assessment, laying down that in future settlements the rate of assessment should not be more than half that fixed for the ordinary temporarily-settled estates in Orissa, but that these privilged terms should be subject to the condition that the estates shall not be alienated or partitioned and that succession shall be governed by the law of primogeniture. The percentages of the assets actully fixed with the approval of the Government at this settlement were as follows :—

(1)	Managalpur	25 per cent
(2)	Ambo	20 „ „
(3)	Balarampur	15 „ „
(4)	Rugree	15 „ „
(5)	Chousathipara	15 „ „

A notable feature of these estates, especially Balarampur and Rugree, is the large proportion of land held by the proprietors' relatives and retainers rent-free for their maintenance.

165. *Confusion caused by sub-proprietary partitions.*—In attestation of Block F great difficulty was found in preparing *khewats* of partitioned tauzis containing sub-proprietary tenures under them, as in most such cases the relationship between the proprietors and sub-proprietors had become chaotic. In the tauzi partitions effected by the revenue courts it was usual to find that the areas under sub-proprietors had not been divided up by metes and bounds between the estates, but the rent payable by the sub-proprietors had been apportioned and a purely theoretical area allotted to each estate. Theeafter it frequently happened that the sub-proprietors themselves entered into a partition either by amicable arrangement or through the civil court. with or without the landlord's consent. Those partitions generally, although

not always, involved division of the area by metes and bounds between the sub-proprietors, and those divisions were made without any attention to the previous tauzi parrition, so that in some cases they resulted in a sub-proprietor paying rent to a proprietor whose tauzi according to the revenue court partition had no interest in the village now held by the sub-proprietor. In cases of this sort the ordinary rules of *khewat*-writing were of little avail, and generally it was necessary to elucidate the situation in complicated notes in the margin of the *khewat*. The subdivided rents of the sub-proprietors were not entered in the rent column of the *khewat* but were noted in the remarks column, on the principle that the sub-proprietors are payers of revenue to Government and it is not proper to recognize their right to split up the amounts payable without sanction of Government,

The sub-proprietary partitions of the kind described above caused further difficulty in revenue settlement, where it had to be considered whether the divisions should be recognized and the sub-proprietors permitted to execute separate *kabuliats*. The rule adopted in this matter was that separate *kabuliats* should only be allowed provided that the Revenue Officer is satisfied that the division is a reasonable one, that the different parcels of land are absolutely under different tauzis, and that the Government revenue is not endangered by being split up into too small amounts.

166. *Extent of partition.*—The lengths to which partitions of estates have gone are apparent from the fact that whereas Stirling in 1822 remarked that there were 2,390 estates in the three coastal districts, the number at Provincial Settlement was 6,346 and at the beginning of the present settlement was 11,293. In Cuttack the number rose between the settlements from 4,449 to 8,347 and in Balasore from 1,412 to 2,397,

The restictions of section 11 of the Partition Act (V of 1899) do not appear to be strictly observed. Tauzi no. 289 of cuttack district was partitioned into 21 estates, 14 of which had revenue less than Rs. 5 and 4 less than Re, 1, the smallest having an area of 19 decimals and a revenue of 5 annas. As the proprietors of these *mahals* were not willing to redeem them they still remain revenue-paying estates. Two hundreb and sixty-seven estates of those formed by partition since the last settlement in Cuttack district have revenue less than Rs. 10.

Besides the inconvenience from the point of view of revenue collection these petty-partitioned estates create difficulties at the time of preparing the record-of-rights owing to the habit of leaving small areas common. There are many instances in which an area of a fraction of an acre is divided among a number of tauzis, some of which possess shares which in terms of area would represent less then one decimal.

167. *Revenue settlement procedure.*—The work of calculating the assets of each tauzi for purposes of revenue settlement was taken up in recess office as soon as the records of the temporarily-settled area of each block were available from the *moina* section. Some preliminary information had already been obtained from the Collectorates regarding partitions, abatements of revenue, transferred and amalgamated tauzis and lands in one district pertaining to estates in the revenue roll of another. Mauzawar statements were first prepared showing the assets under detailed heads by referring to the *goswara* and *terij*, and then the figures of each tauzi were collected, village by village, in a "detailed asset register", This register was in the vernacular. Draft assessment statement were then prepared in English showing the total areas and assets of each estate under certain broad heads. The areas and assets of last settlement were shown alongside of those of this settlement, and the assets found existing at this

rates to the areas so held, as ordered by Government. The draft assessment statements also showed the last settlement revenue and the revenue arrived at by taking 55 per cent of the total settled assets (85 per cent in case of *chaukidari jagir* resumed lands) or the last settlement percentage whichever was greater. They also contained a list of proprietors' names and addresses and of the villages in which the estates lay. When there were sub-proprietary tenures under the estate the distribution of the assets of these between proprietor, sub-proprietor and Government was shown in a separate statement.

After preparation of these draft assessment statements in office, camps were started at the district headquarters for revenue settlement and at the same time for rewriting of the A—D Registers. The work was taken up as far as possible by *parganas*. A proclamation was published in each estate under section 10 of regulation VII of 1822, and simultaneously a notice in a combined form both for revenue settlement and rewriting was served on every proprietor recorded either in the *khewat* or in the existing Collectorate Register D. After the proprietors had been given an opportunity of examining the asset statements and submitting objections to the assessment the Land Revenue Officers made their final proposals for revenue settlement. At this stage they frequently cut out or reduced the valuation of *nijchas* and *nijjote* lands which were shown to be unproductive, and frequently also reduced the *sairat* assessment when it appeared that the Attestation Officer might have over-estimated it. Also they varied the percentage to be taken as revenue, after considering the effect of the new assessment on the proprietor's income, the extent to which the security of the assets was likely to be affected by floods and other causes, the proportion of privileged tenants and of *nijchas* lands, and other relevant points. (Privileged tenants are notoriously bad rent-payers, and a large area of *nijchas* is of course an advantage, especially when lightly valued at the village rate.) The Land Revenue Officer wrote a report on each tauzi describing its main features and giving reasons for the proposed assessment of revenue. Under the rules passed by Government the Assistant Settlement Officers confirmed the revenue when it did not exceed Rs. 50. The assessment reports of other tauzis were put up to the Settlement Officer, who confirmed revenue up to Rs. 1,500, and submitted those above Rs. 1,500, to the Commissioner. The latter had power to confirm up to Rs. 10,000 and those above Rs. 10,000 went to the Board of Revenue. On making the final proposals the Land Revenue Officer called upon the proprietors to sign the *kabuliats*. If *kabuliats* were signed at this stage and subsequently the revenue was altered by the confirming authority the *kabuliats* were amended after notice to the proprietors, who had an opportunity of expressing disagreement if the revenue had been increased. Where all or the majority of the proprietors who appeared, signed the *kabuliats*, the settlement was completed with them, and those who definitely refused were declared recusant. When the majority expressed non-agreement the Settlement Officer could either complete the settlement with those who agreed, and declare the others recusant, or, if he thought fit, revise the revenue or propose its revision to the authority who had confirmed it.

168. *Revenue appeals.*—The revenue settlement work went very smoothly. Proprietors nearly always signed the *kabuliats* on being called upon to do so, or at least on the confirmation of the revenue. The proprietors who were dissatisfied with the order of confirmation could apply for revision to the authority immediately superior to the confirming authority, but no application was allowed for revision of an order passed in revision (rule 23) The appeal from the order of the Board was to the local Government. Such applications for reveision were exceedingly rare, although they became more common in the later stages, when there was financial depression. There were 9 in Balasore, 5 in Puri and 40 in Cuttack, *54 in all. In 9 cases the petitions resulted in some reduction of the revenue.

The *kabuliats* were bound in serial order before being made over to the Collectors.

*The Cuttrack figure is up to the middle of April 1932.

169. *Treatment of estates affected by the Janardan and Routra ghais.*—In two parts of Cuttack district, widespread damage was done to the lands of several estates in 1927 by the breaches in the Brahmini left bank and the Kharsua right bank known as the Janardan *ghai* and the Routra *ghai* respectively. The former affected pargana Olas and the latter parts of parganas Tisania, Kalamatia and Hatimunda. This damage was done after rent settlement, but before revenue settlement. In order to avoid hardship to landlords and tenants alike a resurvey was done to ascertain how badly each holding was affected and the rents of the lands were reduced according to a scale varying with the depth of sand deposit and other relevant considerations. As the present condition of these areas is not likely to be permanent, and action to have the rents revised under section 125 (2) was time-barred, an arrangement was entered into by which the landlords agreed in writing to realize the reduced rents for ten years and the mean between the reduced and the full rents for another five years while the revenue is assessed at proportionately reduced amounts for these periods. At the end of the fifteen years the full rents and revenue come into effect. It is hoped that these areas will have recovered their normal fertility by then.

170. *Assessment of tauzi no.* 119 *of district Puri.*—Tauzi no. 119 of district Puri presented a difficult problem in revenue assessment. The estate contains valuable lands on the sea shore in Puri town, adjoining the Balukhand *khas mahal.* These lands were the subject of a decision of the Settlement Officer under section 125, by which the tenants of these lands were held to be *pattadars.* Hence their rents could not be enhanced by the Settlement Department. The existing rents were absurdly low for this area (an average of Rs. 8 per acre), as the proprietor had adopted the expedient of charging enormous *salamis,* amounting to between two and three thousand rupees per acre, and taking a very low rental. There is, however, a stipulation in the leases that the rents would be liable to be enhanced in proportion to the enhancement of revenue. It was clearly necessary to value these lands at fair rates for the purpose of revenue settlement. For this purpose the rates fixed varied between Rs, 125 and Rs. 60 according to class. These were the rates actually assessed on the lands at rent settlement while the holdings stood recorded as *chandna* before the section 125, case in which the status was altered to *pattadari,* The rates are much lower than those prevalent in the adjoining *khas mahal.* This method of assessment resulted in enhancement of revenue from Rs. 263 to Rs, 4,042. It was considered that the proprietors would require some time to get the tenants' rents enhanced by suit proportionately to the revenue, and so the revenue for the first two years was assessed at only Rs. 736 ignoring the new valuation of these lands for that period. On the proprietors' refusal to sign the *kabuliat* on these terms it was conceded to them that the revenue of Rs. 736 should hold good for another year, to the end of 1931, and thereafter the full revenue would come into effect. The proprietors accepted this and signed the *kabuliat,*

171. *The Duttapur resumption case.*—In village Duttapur, thana Jajpur no. 392, a large area of land reserved for grazing had been encroached upon, and some landlords had themselves assisted this by bringing the land under cultivation and by collusively allowing the trespassers to obtain decrees in the civil court declaring their *raiyati* right. Under section 3 of Regulation 7 of 1822 it was open to Government to refuse to renew the engagement with these landlords and to take the *mahal* into *khas* possession. The matter was referred to Government, who decided that this was a case in which such severe measures were justified, and the Collector was accordingly ordered to start resumption proceedings. Seven estates, bearing tauzi no. 3936 and 6180 to 6185 were affected by this order as the land encroached upon was *samilat* of these estates.

172. *Closing of separate accounts.*—It was decided on the proposal of Mr. Mansfield as Settlement Officer in 1926-27 that no attempt should be made at thise settlement to apportion the total revenue of a tauzi among the co-sharer proprietors. It was also suggested that the existing separate

accounts were inconsistent with the *mahalwar* record and should therefore be closed. Mr. Hubback, as Commissioner, recommended that all separate accounts should be closed automatically when the estates were taken up for revenue settlement. The Legal Remembrancer also supported the view that as soon as revenue was revised the separate accounts became inconsistent, and without applications from the proprietors it was not legal for Government to apportion the revenue payable by different groups of co-sharer proprietors. Government also on the recommendation of the Settlement Officer sanctioned remission of court and process-fees on applications for reopening separate accounts, provided that they were filed within six months from the date of publication of a general notice inviting such applications". Government, however. did not find it possible to remit the fee of Rs 2 leviable under section 70 of the Land Registration Act on all applications for the opening of a separate account as this is mandatory and such remission would not be legal. The exemption from fees only referred to applications for reopening separate accounts that had been automatically closed.

As regards the publication of a general notice inviting such applications it was pointed out by Mr. Scotland as Settlement Officer that as revenue settlement of all estates was not done at the same time it would be unfair to proprietors to issue a general notice fixing a specific date for filing their applications free of process and court-fees and on his proposal it was decided to make the six months' period of limitation run from the date of service of the special combined notice in Form A (which gave information to the proprietors of the rewriting of the Register A—D and the revision of revenue). This noticc already informed the proprietors of the closing of separate accounts and invited them to reopen them but a paragraph was now added informing them of the exemption from court and process-fees on applications filed within six months.

173. *Reopening of separate accounts:*—Applications for reopening separate accounts were received in the land revenue camps and disposed of. There were 294 such applications in Balasore district and 113 in Puri district. In Cuttack district there have been 414 applications dealt with by this department. After closing of the land revenue camps the applications are received and dealt with in the. Collectorate. The numbers of separate accounts in each district prior to this settlement were 1, 296 in Cuttack, 561 in Balasore and 202 in Puri. Every assistance was given to the co-sharer proprietors in determining the proper shares of revenue. In this respect the new *mauzawar* system of registration was found to be much more convenient and clear.

In the course of the rewriting of A—D register of the permanently-settled estates of North Balasore it was found that the existing separate accounts in most of the estates were inconsistent with the actual facts. The Board of revenue ordered that the Collector of Balasore should take up the work of closing separate accounts that were found to be inconsistent with the interests shown in the new A—D registers.

In respect of applicacions for opening new separate accounts that had not existed before, the ordinary rules were followed in realizing court and process-fess.