

CHAPTER XIX

ASSESSMENT TO REVENUE.

477. A sketch is here given of the procedure in connection with settlement of revenue. The results are given in paragraph 554, etc.

The work began in the recess of 1897. In order to appreciate the labour involved, it is perhaps necessary to say that in the temporarily-settled area there are nearly 6,400 estates situated in 11,000 villages, that some villages contain portions of 60 estates and that some estates are situated in more than 100 villages.

478. In the course of the fair rent work Assistant Settlement Officers had been directed to fill up certain compilation registers (vide Part III of the rules in Appendix C.)

These registers showed—(1) Comparison of assessed areas at the last settlement and now. Where the estate had been partitioned at the last settlement, or during the course of the present settlement, special care was taken to bring together for purposes of comparison all the figures for parent and partitioned or new estates. (2) Comparison of areas and assets. (3) Detailed registers of assets showing for each class of tenants their number, area, existing and settled rent and the difference between the existing and settled rents. Separate figures were given in the register for the tenants of each village in which any portion of the estate was situated.

The next stage was to reduce the information compiled into forms which could be easily dealt with. During the course of this work the Assistant Settlement Officers made totals of the assets and served on each set of zamindars the so-called *special* notice according to the following rules :—

“Rule 6.—As soon as the total of the settled assets of the estate has been compiled, the Assistant Settlement Officers should issue on each zamindar a special notice in the following form calculating the revenue at 55 per cent. of the settled assets (unless he has already decided to give some other percentage); on this notice should be shown all the persons recorded for the share in which the person notified is interested, the revenue of that share and the revenue of the whole estate.”

“SPECIAL NOTICE.

Mehal	Tauzi No.
To <u> zamindar </u> residing at mauza	, Pargana , Zilla
proprietary tenure-holder	, Tauzi No. , of which you are recorded
WHEREAS the assessment of the estate	
as a <u> proprietor </u> is completed and the new Government revenue has been proposed at	you are hereby
proprietary tenure-holder.	Assistant Settlement Officer, a
required to appear before me,	
on the	, to here your <u> mahalwar </u> tenure-holder's <u> kherant </u> read.

“Any objections that you may wish to make must be preferred orally or by petition on that day. The assessment papers will be open for your inspection from (date) to (date) at (camp).

“The returns of the above notice must be carefully preserved. When persons appear in answer to these notices, every effort should be made to correct and complete the list of names of proprietors as supplied by the Collector.”

479. The next and most important part of the work was the preparation by the Assistant Settlement Officers of a report for each estate.

The general principle which has been followed is for an Assistant Settlement Officer to submit a general or block report containing an account of the general conditions, physical and fiscal, of a Pargana or other homogeneous tract. This general report gives cover to special reports for each estate, and saves a great deal of repetition. Where *batwara* has taken place since the last settlement, one special report deals with the original as well as with the new estates. I quote from my No. 1117 of 26th May, 1897, the instructions given for arrangement of the reports and the matters which they should contain.—

"Estate in Orissa vary so much in size and situation that I propose to leave it to Assistant Settlement officers incharge to direct the Officers making completion reports as to the manner in which they should treat the estates, *e. g.*, there are one or two estates which comprise nearly the entire area of two or three Parganas, and there are many estates which comprise nearly the entire area of one pargana. Generally, however a few estates make up the area of a block of villages. Thus, though the unit of the report must necessarily be the estate, it is possible to economise much time and labour, and to save much useless repetition by sending up covering reports which may refer to a block of villages, or to a Pargana, or to two or three Parganas.

"I would also remind you that an arrangement of this kind will assist the confirming authority by showing him how estates situated in the same locality with (presumably) the same natural advantages and disadvantages are being treated."

I have endeavoured to model the particular estate reports according to the headings given in forms 11 and 12 of Appendix N of the Manual so far as matters of particular interest to the estate may apply, but I have also endeavoured to avoid repetition by prescribing references to matters general in the covering reports.

Instructions for the General Report.

- "1. Boundaries and situation of the block.
- "2. Physical features and class of soil; any special features of climate or rainfall.
- "3. An account of the crops grown and results of crop experiments within the area (refer to the Settlement Officer if necessary), methods of agriculture (if peculiar).
- "4. Communications (railway and roads); specially note if any improvements have been made since the last Settlement.
- "5. Irrigation, if any; its effect on rent rates.
- "6. Liability to inundation or drought, or protection by embankments, &c.
- "7. Towns and markets.
- "8. Prices of common rice actually recorded at *hats* about the time of submission of the reports (note whether it is a year of scarcity or not):
- "9. An analysis of rates for estates or villages. Reasons why (if so) *pahi* rates are still less than *thani* rates.
- "10. General condition of the people; whether immigration is common.
- "11. Principal products and trades.
- "12. Payment of village officials and other customs.
- "13. See Part III, Chapter 15, Survey and Settlement Manual, pages 106-107. Any other matters of general interest (the completion report of the last Settlement should be consulted.)"

Instructions for the Special Report.

[N. B.—The Special Report should be as succinct as possible, and no details given in the statements should be repeated.]

"A brief history of changes in proprietorship; whether the estate has been sold for arrears of revenue, and why; information, if obtainable, as required in II (a) (5), page 107, Survey and Settlement Manual, any matter which requires explanation; if the estate has been partitioned a brief history of the *batwara*; the desirability of making a *batwara* or of amalgamation of the estate with another; where there is a proprietary tenure-holder some account should be given of the nature of the tenure and the changes in the proprietorship.

"(2) Detail of the unassessed area and an account of the extension in cultivation since the last Settlement; prospects of further extension, whether through reclamation of waste or improved communications, railway or otherwise.

"(3) A brief comparison of existing with settled rents; reasons for supposing that rents are too high or too low; analysis of the rates of new settled rents and a comparison with the rates of estates in the neighbourhood; if *pahi* rates have not risen up to *thani* rates, some explanation should be given or a reference made to the paragraph of the General Report which deals with the matter; whether the settled rents are realisable or not, and if not, why not, *i. e.*, on account of liability of the lands to drought or inundation; whether rents were previously collected in full or not; whether any prospective difficulty in realising rents is apprehended; any information regarding *abwabs*; whether the estate is scattered or compact.

"(4) A short account of the *mufasal jama* of the last settlement, of existing assets and of settled assets, a short account of the grounds of enhancement, and any facts worthy of comment regarding the amount of enhancements of the rents of any class.

"(5) A list of embankments in the estate classified according to Mr. Odling's note (for inclusion in the *kabuliyat*).

"(6) General effect on the income of the proprietor or proprietary tenure-holder of the proposed assessment; an account of the valuation for revenue of all amounts which have been now entered as cash for the first time in the assets, and an account of rents payable for the first time.

"(7) Any special *sairat* collections, *e. g.*, income from quarry, jungle-cutting. &c.

"(8) Particulars of lands reserved for grazing, &c., or as rent free for the benefit of the tenants.

"(9) A brief *resume* of the facts which led the Assistant Settlement Officer to fix the amount of allowance proposed.

"(a) For the proprietary tenure-holders.

"(b) For the proprietor.

"(10) Any facts of special interest not recorded in the report.

N. B.—The last Settlement completion report should be consulted.)

"(11) The returns of the notices served on the proprietors and their objections, in half margin, with the Assistant Settlement Officer's answers in the other half."

I give below the forms which accompany each special report. The forms have been remodelled by the ingenuity of Mr. H. D. Carey, but they contain the information hitherto given in the forms actually submitted for approval to the Director of Land Records, as well as the information required by the Survey and Settlement Manual:—

[I]

<i>Estate,</i>	<i>Tauzi No. ,</i>	<i>Pargana.</i>	
Name of proprietors.	Father's name.	Residence.	Share.
1	2	3	4

[II]

<i>Estate,</i>	<i>Tauzi No.</i>							
NAME OF VILLAGE.		AREA.						Difference.
		AT LAST SETTLEMENT.			AT PRESENT SETTLEMENT.			
At last Settlement	At present Settlement.	Assessed	Unassessed.	Total	Assessed.	Unassessed.	Total	+ or -
1	2	3	4	5	6	7	8	9

[III]

CLASS OF TENANCY	Number of holding.	AREA.		RENTS OR VALUATION.					INCIDENCE PER ACRE.		
		At last settle-ment.	At present Settle-ment.	At last Settle-ment.	AT PRESENT SETTLE-MENT.		DIFFERENCE + OR -		At last Settle-ment	AT PRESENT SETTLEMENT.	
					Exist- ing	Sett- led	Past exist- ing.	Existing settled		Existing	Settled.
1	2	3	4	5	6	7	8	9	10	11	12
<i>Kharida jamabandi</i>											
<i>Kamil bazyafti ...</i>											
<i>Nisfi bazyafti ...</i>											
<i>Thani ...</i>											
<i>Thani pahi mixed ...</i>											
Settled and occu- pancy ...											
Non-occupancy ...											
<i>Chandina ...</i>											
<i>Chaukidari jagir resumed ...</i>											
Other <i>jagira</i> resumed Tenancies newly assessed ...											
Tenancies valued for revenue ...											
Lands in the posse- sion of proprietors Sarat ...											
Total ...											

[IV]

PROPOSED BY.	MUFASAL JAMA.			SADAR JAMA.					PROPRIETOR'S INCOME.			
	Past.	Existing.	Settled.	AT LAST SETTLE-MENT.		PROPOSED.		DIFFER-ENCE. + or -	Pre-sent.	Propo-sed	Variation percent.	Amount due to the <i>Chaukidari</i> Fund.
				Percen- tage.	Amo- unt	Percen- tage	Amo- unt.					
1	2	3	4	5	6	7	8	9	10	11	12	13
Assistant Settle- ment Officer ...												
Assistant Settle- ment Officer in charge ...												
Settlement Officer ...												
Finally sanc- tioned ...												

These headings were filled up in accordance with the following instructions:-

The first heading is filled up from the list supplied by the Collector, as amended by the Assistant Settlement Officer after service of notices. This heading should not be finally filled up till the day before the report is submitted.

The second heading is copied direct from *Mahal* Progress Register A.

The third heading.—The 1st, 3rd, 5th, 6th, and 7th columns are copied from the totals of the detailed register of *mahal* assets; the 2nd and 4th from the *raidads*, and the rest are calculated from these.

The fourth heading.—The *mufassal jama* is the same as the total assets less any concessions given on valuations for revenue; the *sadar jama* has to be calculated; the proprietor's present income is his existing assets minus the revenue he now pays, and his proposed income is his settled assets minus the proposed revenue.

The amount that will become due to the *Chaukidari* Fund when the *Chaukidari* Act is introduced will be 85 per cent. of the settled rents for resumed *chaukidari jagir*, and this has always to be included in the revenue; thus, if 55 per cent. is the percentage of revenue proposed, the *sadar jama* will be 55 per cent. of the total settled assets plus 30 per cent. of the settled rent for *chaukidari jagirs* resumed, and the amount due to the *chaukidari* Fund will be (always) 85 per cent of the rent settled for *chaukidari jagir* resumed.

Besides this form an English copy of the detailed register of *mahal* assets will be sent in with each report. If a number of reports are sent in together these forms should be cut in half and bound in a volume.

If an estate is situated in one village only, this copy need not be sent in, as it will be the same as the figures in the third heading of the form.

It is to be noticed also that a schedule of embankments and a schedule of grazing and cremation grounds were submitted with each report for inclusion in the *kabuliyat* (*vide* Chap. XVIII, paragraph 474.)

For two months—August and September, 1897—Mr. W. C. Macpherson, Director of Land Records, was placed on special duty in Cuttack. All the earliest reports were submitted to him and he revised and improved them.

480. Rules for assessment to revenue (*vide* Part IV, Appendix C) were drawn up in consultation with Mr. Toynbee, Senior Member of the Board of Revenue. The so-called Government share of the assets (50 to 55 per cent.) was laid down, on the suggestion of Sir Alexander Mackenzie, by the Government of India in their letter of 13th October, 1897 and was subsequently approved by the Secretary of State. The latter also directed that the term of the new settlement should be for 30 years as against the recommendation of the Governments of Bengal and India in favour of 20 years.

481. In order to show the manner in which the assessment to revenue was carried out I propose to quote my remarks recorded in the annual report of 1897-98.

Proposals for revenue have been made in accordance with Part IV of the Rules (see Appendix C). The orders of the Government of India are to be found in their letter No. 192 of 13th October, 1897. In every case the special report of the estate has been written by an Assistant Settlement Officer and his report and proposals have been sent up to me under cover of the remarks and proposals of one of the covenanted Assistant Settlement Officers in charge.

I have made my remarks and passed orders on every estate, however small. The reports were then submitted to the Commissioner in the following cases:—

- (1) Where the new revenue exceeds Rs. 100.
- (2) In all estates where proposals for taking less than 50 per cent. or more than 55 per cent. have been made.

Estates not included in (1) and (2) above are considered to be finally confirmed. In a very large number of estates I have under the powers given me by clause 9 of the *kabuliyat*, taken *kabuliyats* from zamindars in anticipation of sanction and subject to confirmation. Amended *kabuliyats* are taken on receipt of orders of the Commissioner or of the Board revising my orders.

I may say that the unexpectedly liberal terms offered by the Government of India and the Secretary of State, as well as the term fixed for the settlement and the powers given me to make *rasadi* proposals up to 10 years, if necessary, have removed all serious objections. I do not think the most sanguine zamindar expected better allowances than 45 per cent. in flooded areas and 40 per cent. in ordinary areas.

To complete the account of the procedure I set forth in greater detail the principles which I have endeavoured to follow in making proposals for revenue. I would preface my remarks by saying that the particular circumstances of zamindars have so far as possible received careful consideration.

(1) In flooded areas, or in estates specially exposed to flood, and in estates composed of scattered portions, proposals were generally made at 50 per cent. Also in other cases (e. g., estates liable to drought) where there is difficulty (through no fault of the proprietor) in realizing assets.

(2) In the following cases *rasadi* proposals have generally been made, provided that the new revenue exceeds Rs. 15.

(i) Where revenue is enhanced by over 100 per cent. or if the estate is large by over 50 per cent.

(ii) Where the proprietor's income is diminished by more than 20 per cent. if the amount is large : or more than 25 per cent. if the amount is a small one.

(iii) Where though the loss of income may not (on paper) be excessive, a large proportion of the new assets is to be collected from *kharida*, *bazyafiti* and resumed *jagir*.

Unless the estate is large or the enhancement of revenue enormous (as in the case of some *bazyafitimahals*) the *rasdi* period is not generally extended over five years.

In one, or perhaps two, cases I have had to propose 25 per cent. as initial revenue and 40 per cent. as ultimate revenue. As a rule the *rasadi* proposals are for five years, and start with 5 per cent. or 10 per cent. less than what is ultimately to be taken according to the nature of the estate, the increase of revenue, the circumstances of each proprietor, or the effect of the proposals on his income.

(3) Sixty per cent. has been proposed as revenue when some of the following conditions apply :—

(i) By taking less than 60 per cent. revenue is reduced without any cause, such as reduction of assets.

(ii) By proposals at 60 per cent. the proprietor's income is raised, and Government does not get a fair share of the rise in assets.

(iii) Where there has been fraud or wilful concealment of assets, and Government does not get a fair share by taking less than 60 per cent.

(iv) When, though protection and irrigation have been extended to the estate, the proprietor does not do his duty by it, and proposals at 60 per cent. do not affect his income or do not severely reduce it.

(4) Sixty-five per cent. has only been proposed where there has been no reduction of assets and there is no ground for reduction of revenue.

(5) Proposals are generally less severe when there are a large number of small cultivating proprietors, because enhancement of revenue is to them tantamount to enhancement of rent. On the other hand, zamindars who have obtained by fraud, or who are unaccountably in possession of large areas of *nijchas*, are generally treated, more severely.

In the majority of estates proposals have been sent up by the officers who assessed the rents, and who have local knowledge. It is to be understood, however, that it has not been possible to do so in all cases, but to remedy this we have served preliminary notices in all cases on zamindars stating the *jamas* which the Assistant Settlement Officers proposed to fix, the dates on which the papers will be open to inspection, and the place at which these objections will be heard. These objections have been heard locally as far as possible. I firmly believe

that this work has been carried out conscientiously by the Assistant Settlement Officers, and I may be permitted to add that the local knowledge gained by the covenanted Assistant Settlement Officers in charge and by myself, in the course of our work, has been applied, so far as possible, to each proposal.

The results of these proceedings are shown in Chapter XXII, paragraph 554, etc. It is only necessary to mention the fact here that new revenue has been introduced for 6351 * estates, the demand being increased from Rs. 13,84,000 to Rs. 21,03,000, or by more than 52 per cent.

* Including 5 Killajat estates, see paragraph 610.