Genesis of the Land Revenue System
CHAPTER - IV

GENESIS OF THE LAND REVENUE SYSTEM

Land Revenue Administration under the Tamilian Kings:

Tamil Nadu in ancient times lay between Nellore on the north and the most southern extremity of the East coast, skirting the Mysore Plateau on the Western side. It was the scene of three old Hindu dynasties of Pandya, Chola and Chera.

The Pandya is generally identified with Madurai region, the Chola with Thanjavur region and Chera with Salem till the Pallavas overran the Mohammedans and the British.

Land Revenue administration was the major concern of all the ruling dynasties in India. It was through the land revenue administration that the purpose for taxation in the welfare of the state was brought home to the people.

The kings demanded and obtained many varieties of taxes. Revenue from lands constituted the main source of income. Bishop Caldwell observes that the established practice throughout this part of the peninsula has for ages been to allow the farmer ½ of the produce of his crops for the maintenance of his family and for recultivation of the land while the other ½ is
appropriated to the Sircar. But V. Kanakasabhai is quiet confident that “1/6 of the produce from land was the legitimate share of the king”.1

**Manu’s Dictum**

It was Manu’s view that the Hindu Kings did not ever recognize individuals but made their arrangements for the payment of the share to State with the village elders representing the village community, which was the unit of fiscal Government, and which, as representing the shareholders, possessed a complete and indefeasible property in the land. The very village system, constituted and in force from early times, clearly establishes the fact that none of the former Governments had ever laid claim to property in the soil.

MANU says that “A king may take of grain an eighth part, a sixth, or a twelfth, according to the difference of the soil, and the labours necessary to cultivate it.”2 And adds that the king may levy even a fourth part out of necessity in times of urgency, as of war or invasion.

During the reign of the Pandyas, the nature of the soil and the kinds of crops raised were taken in to consideration.3

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2 S. Sundaraja Iyengar, ‘*Institutes of Manu*’—Chapter - 1 – *Land Tenures in Madras Presidency*.
Under Rajaraja I, the Chola Emperor, all the lands within the Chola Empire were measured in order to fix land revenue. The survey of lands, which formed the basis of assessment.\textsuperscript{4} Nilakanta Sastri was of the opinion that the cultivators had to pay forty percent of the gross produce.\textsuperscript{5}

During the period of Vijayanagara rulers, the rate of land tax varied from place to place. However, the assessment was fixed on the basis of the gross produce. The rate of assessment was one-sixth of the produce payable either in kind or in cash. In the produce payable either tax was collected only in cash. Robert Sewell was of the opinion that the rate of assessment in the Vijayanagar Empire was fifty percent.\textsuperscript{6} Under the Nayaks, the lands were divided in to crown lands and Palaiyams. The rate of assessment according to Jesuit Writer, Antoine Vico, was half of the produce.\textsuperscript{7} Sathianatha Aiyar rightly observes that generally the net produce was taken for the assessment of land revenue.\textsuperscript{8}

The Palayams were put under the custody of the Poligars. But the tribute from the Poligar to the crown was unreliable due to seasonal factors.

\textsuperscript{4} K.A. Nilakanta Sastri, \textit{The Colas}, Madras University, Madras, 1975, p. 528.
\textsuperscript{5} \textit{Ibid}, p. 533.
\textsuperscript{6} Robert Sewell, \textit{India Before the English}, 1898 reprint, New Delhi, AES 1987, p. 53.
\textsuperscript{7} R. Sathiyanatha Aiyar, \textit{History of the Nayaks of Madura}, 1924, reprint University of Madras, 1980, p. 251.
\textsuperscript{8} \textit{Ibid}, p. 184.
During the rule of the Mysoreans, the Palayams were ruled by the amildars\textsuperscript{9} Peshcush was collected from the Poligars.\textsuperscript{10} When the Nawab of Arcot, was the ruler, he demanded fifty percent of the produce irrespective of the fertility of the soil.\textsuperscript{11} The oppressive revenue policy of the Nawab threw the cultivators into sad plight. The proportion of corruption and iniquity reached the zenith during the period of the Mysoreans and the Nawabs.

When the State expanded and the population increased, revenue collection in kind became exceedingly difficult and the need was felt to commute it to a money equivalent. The first step in this direction was taken by Timur, one of the early Muslim rulers.

The next attempt was made by Sher Shah (1540) but owing to the short period of his rule, the work was not completed. The third and most famous settlement was made under Akbar by his able Finance Minister Todar Mal. A scientific system of assessment was drafted, taking into account the productive capacity of the soils.\textsuperscript{12}

The Mughals, however, are credited with the introduction of regular records and revenue accounts which helped in the gaining of some definite knowledge about the financial resources of the State.

\textsuperscript{10} Ibid.,
\textsuperscript{11} Rajayyan, History of Tamil Nadu, p. 154.
\textsuperscript{12} S.Y. Krishnaswami, op. cit., p. 45.
The Mughal system was introduced in the Deccan by Aurangazeb and was followed for sometime by successive rulers or deputies till it was abolished by Hyder Ali. Hyder Ali fixed his assessment in "Viraraya fanams." This was raised by Tippu by 25 per cent and cultivators were made to pay for all cultivable lands whether actually cultivated or not.\textsuperscript{13}

It was at this state the administration of the province was taken over by the British in 1790. The British East India Company, commencing as a trading organization, subsequently rose to assume political supremacy in the country as warranted by circumstances. This in turn helped them to organize land revenue administration of the country on modern line.

The assumption which the English first made was one, which they had inherited from their "Mohamedan predecessors". It was that all the soil belonged as absolute property to the Sovereign and that all private property in land existed by his sufferance. Their earliest experiments on the belief that the soil was theirs and that any landlord would be of their exclusive creation have now passed into memories of Maldroit management.\textsuperscript{14}

\textsuperscript{13} Letter from corbelt to the Board, 15\textsuperscript{th} March, 1791.
\textsuperscript{14} History of Land Revenue Settlement and Abolition of Intermediary Tenures in Tamil Nadu, Madras, 1977, p. 12.
Ryotwari Tenures

From the origin of history of land it will be seen that the first occupant of land by virtue of his possession acquired property right therein. Under the Hindu system of revenue administration there was little room for the employment of an intermediate class of proprietors interposed between the sovereign and the subject. The landowners paid tax or revenue on the lands direct to the crown and they came to be called ryotwari lands.15 The following extract from the book “Land Tenures” in the Madras Presidency by S. Sundaraja Iyengar will show the sovereigns right to collect revenue vis-à-vis the right of the tiller of the soil:

The king is described in a verse of Manu “as lord paramount of the soil” and in another verse “the regent of the waters” and “the lord of the firmament”, and the assumption of such titles as affecting his title to the soil is well described by proof. Wilson in his History of India says. “He is not Lord of the soil; he is lord of the earth, of the whole earth or kingdom, not of any parcel or allotment of it; he may punish a cultivator for neglect in order to protect his acknowledged share of the crop, and when he gives away lands and villages, he gives away the share of the revenue. No one would ever think of following up such a donation by actual occupancy; he would be resisted if he did. The truth is, that the rights of the kind are a theory, an abstraction: poetically and politically speaking, he is the lord, the master, the protector of the earth (Prithivipati, Bhumiswara, Bhumipal), just as he is the lord, the master, the protector of men (Narapati, Nereswara, Nripa), Such is the purport of the common title of a king, but he is no more

the actual proprietor of the soil than he is of his subjects, they need not obtain his permission to buy it, or sell it or to give it away and would be much surprised and grieved if the king or his officers were to buy or sell or give away the ground which they cultivated”\(^{16}\)

The British rule in India resulted in a radical change in political, social and economic life of the people. Madras, the birth place of British Rule in India,\(^{17}\) became one of the centers for their economic experimentation, in which the native people were subjected to their new policies. Their administration witnessed the emergence of new institutions and agencies for revenue administration. Since the rulers of India were foreigners, they paid little attention for the upliftment of the native people. At the same time, they concentrated much on the revenue matters and adopted all possible measures to collect maximum revenue from India with minimum expenditure. In order to achieve a maximum revenue collection from India, they introduced new techniques as well as altered the traditional revenue system to suit their demands. Hence a new mode of revenue system, popularly known as the Permanent Revenue Settlement was introduced by the Governor General Lord Cornwallis, and was subsequently implemented in the Madras Presidency since 1802.\(^{18}\)

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\(^{16}\) S. Sundararaja Iyengar, *op. cit.*, p. 220.


\(^{18}\) Proceedings of the Board of Revenue from 22\(^{nd}\) April to 10\(^{th}\) May 1802, dated 28\(^{th}\) April 1802.
The history of the revenue set up in India under the British dates back to the year 1765 A.D. When, on a 'Firman' or grant of the Padshah of Delhi, the Bengal Government, presided over by Lord Clive was assured of the Diwani or financial administration of Bengal, Bihar and Orissa.¹⁹

Under the same authority, the Madras Government, through the East India Company, wanted money for its trade and wars, but did not want to involve itself in matters of internal administration, till it had trained the men required for it.

The Revenue administration system of the Mohamedan rulers was just continued by and large and collection of revenue was made through the Jaghirdars or poligars. In both cases, therefore, engagements, sometimes yearly and at other times for a term of five years, were entered into with zamindars or contractors of the revenue who agreed to pay a lumpsum as revenue for the area over which they exercised control. If the offer of the Zamindar was not satisfactory, another contractor was substituted in his place.

For more than 20 years, these temporary engagements continued and at last in 1789 A.D., an accurate and factual investigation into the resources

¹⁹ Permanent Settlement Regulation of Bengal, 1879, Government of Madras, p. 108.
of Bengal was commenced and the settlement made, based upon that investigation, was declared perpetual by Lord Cornwallis in 1793 A.D. That system was the forerunner of Permanent Settlement in the Madras Presidency.20

‘Maximum revenue’ was the motto of the East India company which took over the administration of Madras presidency. The ryotwari system had been introduced under which the peasants were unable to meet the high rates of land revenue imposed on them individually by the colonial government. Moreover, money transactions had taken the place of barter and the peasants were required to pay the rent in cash. The sudden change put them to much hardship.

“The commutation of rents which were hitherto paid in kind, in to rents payable in cash contributed more than anything else to the great changes in the relations between landlords and tenants in India in the 19th century. This commutation was not a simple transition from a less convenient to a more convenient form of payment, it was a revolutionary change from customary to contractual rent”21

The peasants demanded restoration of the earlier amanai system, under which rent could be paid in kind.22

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20 Ibid.,


After some interim concessions money rent was made compulsory and permanent by the Government. In total disregard of the reality of the situation, the land revenue was set high at almost penal rates, amounting to "half the gross produce of the soil". Depression or difficulty, flood or drought, the Government was unyielding in the matter of revenue collection. "The modus operandi of revenue collection was more oppressive than the assessment itself."

Towards the close of the company rule, the British land revenue policy had resulted in large scale appropriation of the lands of the peasants by affluent landlords and money-lenders.

The British were keen on the revenue only and therefore did not dare to displease the wealthy landlords. To safeguard colonial interests, they preserved the class character in the agrarian society and passed it on as a legacy.

Under the British rule, the traditional relationship, which existed and bound the tenants and landlord, got its death blow when the government introduced the mirasi and later on the ryotwari system.

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Under the ryotwari system the government was supposed to be the supreme owner of the land and the ryots were tenants of the government. As the ryots were not fullfledged landowners they could have no tenants and therefore the actual tenants had no existence as far as the Government and the law were concerned. In fact, the existence of such tenants had to be deliberately ignored as a matter of policy for the government. In the tracts thus newly acquired, there were lands held under numerous Chieftains (Poligars) besides lands held direct from Government.

To settle these new districts Captain Read, Major (afterwards Sir) Thomas Munroe, Captain Graham and 3 other officers were appointed and different modes of settlement were tried one after the other or simultaneously in several tracts.

1. The Renting System.
2. The Asara, Amaniar or Sharing System.
3. The Vissabadi System.
6. The Olungu System.
7. The Mottafaisal of the South (practically the Mukta System of the North)
8. Tharao or Sarasari Settlement.


25 J.N. Kaye, The Administration of East India Company, First Indian Reprint, Kitab Mahal, Delhi, 1966, p. 204; Para 14, Section II, Memorial of Revenue Settlement Department.
Under the Renting System, villages were let on lease either to the highest bidder or jointly to the cultivators of the villages on a fixed rental with reference to the discretion of the officer making the settlement.26

The Asara System was simply the conversion into money of the Government share of the crop based on estimate or actual measurement at the thrashing floor. Gradually this System failed due to the lack of integrity of the officers who sapped the ryots either by over – estimation or wrong estimate, etc.

The Vissabadi System was the equitable distribution, with the sanction of the Collector, of the total demand of the villages on the lands held by each ryot for a period which was either annual or a number of years as the case may be. Under this system the ryots hold the same land, of course subject to periodical revision of assessments.

To secure the fair distribution of the public burden of assessment, a system of challenging was introduced under which he had the right to agitate over excess apportionment of assessment. Individual assessment was revised whenever land was exchanged according to the custom or heritage obtaining in the village.27

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26 Ibid.,
27 Ibid.,
The principle of Joint Rent System was that the ryots were jointly and severally held responsible for the payment of the entire rent of the village, the details being adjusted among the villagers by themselves. The rents were annually determined and the rent roll carefully scrutinized by the Collector subject to revision during each year's jamabandi involving a readjustment of individual responsibility which again was left to the ryots themselves.28

Under the Mukta System the rent was, as in the Vissabadi System, fixed on the village as a whole on a general consideration of its resources; the details were left to the ryots, who arranged among themselves the proportion of the total demand which each should bear. The responsibility of each ryot once fixed, however, was not, as under Vissabadi and joint systems liable to be changed, but remained fixed as long as the system was in force.29

The Olungu system was prevalent only in Thanjavur district which was based on grain rent convertible into money every year at the current selling price.30 A standard of gross produce for each village was arrived at by comparing the outturn prospect of the year with that in one of the earlier years under the amaniar system under which Government had supervised the harvest and shared the produce.

28 Ibid.,
29 Ibid.,
30 Ibid.
The Standard was fixed even before when the country was under native administration. From this standard the village grain fees swantanirams were first deducted and then a portion 50 per cent of the remainder in river irrigated villages or 55 per cent in rain fed tracts was taken as the cultivator's share and the balance, with the addition of the resumed village swantantrims, formed the Government's share.

The standard price at which this share was commuted into money was calculated for each mahanam, sub-division of a district, upon the average of current prices for five years and this average was compared with the current price of the year and any rise beyond 10 per cent or fall below 5 per cent was added to or deducted from, the standard price, and the result represented the jambandi price of the year.\textsuperscript{31}

The Mottafaisal system was the payment of a fixed lumpsum money as assessment which did not vary with the current prices. This system was prevalent only in Thanjavur where it was introduced partially in the year 1830 and finally in 1859 in the whole district, replacing the Olungu system referred to earlier.\textsuperscript{32}
The Tarao or Sarasari system was a method of settlement confined to Canara having been introduced in 1819 A.D. Under this system the demand was originally based on the average collection realized from each estate for 16 or 17 years immediately proceeding.\textsuperscript{33}

**Permanent Settlement in the Madras Presidency**

The first quarter of the 19\textsuperscript{th} century was a formative epoch in the history of revenue administration of Madras Presidency. During this time, three types of land settlement had been experimented. They were, the Village Settlement, the Permanent Settlement and the ryotwari settlement.\textsuperscript{34} Of these, the Village System had been displaced by the ryotwari system.

It was in 1765 that the question of land revenue first came up before the servants of the Company, first in Bengal and then in Madras Presidency.\textsuperscript{35} Upto this time the English in India had been "buyers and sellers of produce." But in 1765 the Company was granted in perpetuity the Provinces of Bengal, Bihar and Orissa by the Moghul Emperor and the whole civil military administration of this fine tract of country came under its control.\textsuperscript{36} From that time onwards, the servants of the Company were vitally concerned with matters like taxation and land revenue in India.

\textsuperscript{33} Ibid.,
\textsuperscript{35} B.H. Badan Powell, *The Land System of British India*, p. 27.
In the initial stages of their rule, the authorities in India and England thought it highly inexpedient to interfere hastily and ignorantly with the method of collecting revenue. The nature of land tenures and the philosophy of the question of right to the soil were quite out of their reach and their peculiarities were equally beyond the comprehension of the servants of the Company. They, therefore felt it expedient to allow the status quo to continue i.e. the collection of revenue by the Indian officers of the Nawab on behalf of the Company under the same terms and conditions obtaining under his administration.

The Company got possession of the territories in Madras during the same period when it assumed control over the provinces of Bengal, Bihar and Orissa.

In 1765 the Nizam, at the instance of Lord Clive, granted Northern Circars to the Company. This country lay in the northern extremity of the Madras Presidency between the seaboard and the Orissa hills.37

The land revenue reforms were introduced in the Madras Presidency by Cornwallis in 1793 at a time when the politico-economic climate was obnoxious. The company’s officials were far more proficient and skilled in trade and commerce rather than in the revenue administration of the districts.38

37 Letter from the Court of Directors to the Governor General in Council at Bengal, 12th April, 1786, p. 2.
38 Permanent Settlement of Bengal, 1879 Government of Madras, p. 108.
The Governor and his council were ill-equipped not only to administer a vast territory like that of the Presidency of Madras but also to establish an efficient Land Revenue System. However when circumstances thrust direct administrative responsibility on the company, this trading organization had not failed to measure up to the expectations and commissioned a hierarchy of officials to man the new district.

The Board of Revenue, the Provincial Council and the Collector were some of the officers appointed to conclude a Permanent Settlement with the Zamindars as had been done in Bengal.

After a few years of trial, the experience had showed that Madras and Bengal were poles apart with regard to revenue administration. What was successful in Bengal was unfortunately a failure in Madras, where a totally different method of revenue settlement and administration had to be adopted.

In Bengal the Zamindari system was strong and the entire lands were in the hands of the zamindars when the permanent settlement was introduced and it only legalized their hold on lands. But in the Madras presidency, a very large portion of lands was not in the possession of the zamindars or poligars but was under the immediate management of the company's servants.\(^{39}\)

Therefore it was a necessity to determine the mode as well as the form of assessment in perpetuity of lands, forfeited for crimes and rebellion of zamindars, and some of which were annexed to the havelly, become the property of the company. The Committee of Circuit, after enquiry, found that the inhabitants possessed no proprietary right in the soil.\textsuperscript{40} Such lands were transferred to native land holders, subject to a fixed assessment and in every respect they enjoyed the privileges of Zamindari lands.

In the Northern Circars there were two kinds of land tenures. They were zamindari and Havelley. The zamindari lands held by certain chiefs as their hereditary estates paying tribute to the government of the day and Havelley for lands held by the government in which it was optional for the government to adopt any system for collecting the land revenue from the ryots.\textsuperscript{41} As in the case of Bengal, want of any knowledge about the land tenures and revenue settlements made them leave the collection of land revenue to the Indian administrators.

The zamindaris were settled without difficulty. For settling the havelley lands, artificial estates were created. The landlord’s right was sold by auction to the highest bidder. An Agreement was reached with a few capitalists for the payment of a certain revenue or rent.

\textsuperscript{40} J.N. Kaye, \textit{op. cit.}, p. 204.
\textsuperscript{41} The Fifth Report, Vol. II, p. 11.
They were allowed to collect it from farmers, under-tenants and others without worrying themselves much about the manner and proportion of its collection.42

The renters who were the successful bidders were usually strangers to the country and had little regard for the welfare of the people and cultivation.43 Thus on both descriptions of land, the ryots were defrauded and oppressed helping only the middlemen to make profits at the expense of the cultivator.

To ensure better control over the zamindars and the mootadars "Provincial Councils" were formed in 1769 after the Bengal model to supervise the revenue arrangement. These councils were set up in Ganjam, Visakhapatnam and Masulipatam.

The zamindars did not look after the collection of revenue themselves and for the most part employed sub-renters, who made the collection from the ryots and oppressed them grievously by unauthorised exactions. In the Havelley lands the successful bidders were usually "hangers-on the Chiefs or members of the Provincial Councils" and they also appeared to have abused their powers grossly.44

43 The Fifth Report, p. 63.
Even after the establishment of its direct authority over the Northern Circars, the Company was not in a position to undertake any reform of revenue administration. It relied on expediencies so as to save it from the bother of detailed administration and management of such an unfamiliar business. So it permitted the big renters and zamindars to appropriate the revenue on the condition that they paid a certain stipulated amount to the government.

“Little or no progress was made”, says J.W. Kaye, “towards the good government and probably none for sometime would have been made but that the state of affairs in the Northern Circars fixed the attention of the home authorities.”

In 1775 the court of Directors ordered that a special commission, the Committee of Circuit, composed of certain members of the Madras Council, should proceed and institute strict enquiries into the state of the Northern Circars to ascertain the population, the produce, and the state of manufactures as well as the gross revenues and the customary rights of the zamindars and cultivators.

The Court directed the Madras Council to ascertain the possibility of introducing some regulations which would secure to the zamindars their annual incomes and save the cultivators from undue exaction.46 A committee was appointed, but abolished in 1778 by Sir Thomas Rumbold. Revived in 1783, it continued its enquiries till 1788.47

The year 1786 saw the establishment of the Madras Board of Revenue48 after the Bengal fashion, but unfortunately it could not do anything because of the obstructions placed by the Provincial Councils in the way of the smooth working of its machinery.

So Lord Hobart, the then Governor of Madras, in his proclamation dated November 20, 179449 abolished the provincial councils and appointed collectors in the place of provincial chiefs for the administration of land revenue.

But it was beyond the power of these collectors to undo the evils that had accumulated through generations in the branch of revenue administrations.

47 J.W. Kaye, op. cit., p. 204; Sir Thomas Rumbold was the Governor of Madras, who had embroiled the presidency in war with both the Nizam of Hyderabad and Hyder Ali.
49 Public consultation dated 20th November, 1794.
In 1794 the Government of East India company declared that they would introduce the permanent settlement after receiving sufficient information about the resources of the region. Following the proclamation of 1795, the court of Directors of the East India company recommended the adoption of the settlement in the Jaghir.\textsuperscript{50}

Four years later, the Board of Revenue pointed out that the frequent transfer of collectors, the intrigues of native officers and their alliance with zamindars, the unsettled state of the Presidency and the problems faced in revenue collection had created a situation where the Government was constrained to think of introducing the settlement in this region.

Annual or periodical settlements were concluded with zamindars for fixed sums of revenue. Some times Settlements were concluded for a period of three to five years with one or more heads of the inhabitants. However there had been “no fixed principle of revenue administration”. There had been many attempts to reform but they had only proved futile.\textsuperscript{51}

Zamindars demanded concessions but when Government turned down their requests, they withheld the kists and as a result many zamindars were isolated and their lands were confiscated and assigned under the direction of the collectors.

\textsuperscript{50} Revenue Despatches from England, dated April 28\textsuperscript{th} 1795; Permanent Settlement was introduced in the Jaghir in phases 1801-02 & 1806-07

\textsuperscript{51} J.W. Kaye, \textit{op. cit.}, p. 204.
As a corollary, corruption had crept in to the land revenue system and the situation became chaotic as the collectors were ignorant of the local language and condition. It became clear that the introduction of the Permanent Settlement was the only remedy for these ills, as it had proved effective in Bengal.\(^{52}\)

The East India Company therefore decided to introduce the Permanent Settlement in the Madras Presidency.

In order to obtain it, it was proposed that the accounts of the previous thirteen years were to be taken to arrive at a complete and correct statement for fixing the permanent assessment. The probable amount of the assessment was fixed at two-thirds of the gross-produce received by the zamindars.\(^{53}\)

A remission of the revenue tax was allowed at a reduced rate initially for a few years and a full assessment was not made until the district recovered from the economic disaster that had befallen due to Hyder's raid.

These proposals were accepted by the Government of Fort St. George and the Board was directed to prepare documents for an immediate settlement with the zamindars.

\(^{52}\) Board's Consultation, September 2, 1799.

\(^{53}\) Board of Revenue Report, dated September 2, 1799.
Thereupon the Government intended to constitute the proprietors for the estates or zamindaris and elicited the information on the rights of the talukdars and under-tenants and submitted a report to the Government.\textsuperscript{54}

The ownership of havelly lands was vested with the company and therefore the Board was instructed to subdivide these lands and to transfer their proprietary rights to such land holders who would bear a fixed annual Jumma ranging from 2000 to 10,000 pagodas to put them up for public sale.\textsuperscript{55}

The Board issued instructions to the collectors outlining the proposals of the new system with specific orders to furnish the required information. It was stated in these instructions that the zamindars had no legal proprietorship in the soil till 1799\textsuperscript{56} and public assessment had been fluctuating arbitrarily. The existing system was found incompatible with the greatest interests of the Presidency and it had been therefore resolved to adopt the Permanent Settlement which was being experimented in Bengal.

The system had recognized the zamindars and other land holders as actual proprietors of the estates and proposed to form a settlement with each estate on a principle of permanency.

\textsuperscript{54} Ibid.,
\textsuperscript{55} Revenue Consultations, dated September 14, 1799.
\textsuperscript{56} Revenue Consultations, dated October 15, 1799.
The Jumma or land-tax was to be fixed in perpetuity and declared unalterable. This measure was adopted to secure the happiness of the cultivators of the soil who had no encouragement from their land holders. It is loathsome to note that the landholders themselves were inspired irresistibly to make indefinite demands due to arbitrary assessment.

In order to regulate the demands of the land holders upon their tenants the first step taken was to fix the demands of Government itself. Thereupon a necessity arose to outline the principles for the assessment of the zamindari lands and to fix the assessment itself exclusive of all duties, taxes and other collection known under the general denomination of Sayer* which excluded the rent derivable by the proprietors from orchards, pasture ground, fisheries or from warehouses, shops and other buildings and other ground rents.

All allowances of Government Revenue officers except Karnams were to be paid by the land holders and were to be added to the amount of Jumma. The extensive tracts of uncultivated arable and waste lands forming part of a zamindari were “to be given up in perpetuity to the zamindar free of any additional assessment.”

* Besides the land revenue, some other duties were levied in India, which were generally included under the denomination of sayer; and consisted, chiefly, of certain tolls upon the entry or transit of goods, by land or water.

When the zamindar had not recovered from the effects of famine or mismanagement and he was found to be incapable at first to bear the full amount of the assessment, a gradual rise of assessment was to be adopted. Several progressive demands which were specified in the Sanad\(^58\) conferred on the zamindars, a proprietary right in the soil.

The instructions further pointed out that having constituted the zamindar, proprietors of their estate, their lands became the security to the Government for the due realization of the public Jumma asserted thereon. The fixing of the permanent assessment or Jumma had reference to the tax payable by the zamindar to the Government.\(^59\)

The Bengal method by which the zamindar and the ryots were negotiated to come to mutual agreements in respect of the customary rents was more or less followed in the Madras Presidency. It was also understood that the ryots though they had no definite property right in the soil, had a right of occupancy “as long as they cultivated to the extent of their usual means and gave to the circar or proprietor whether in money or kind the accepted portion of the produce”.\(^60\)

\(^{58}\) A patent, charter or written authority for holding either land or office.


\(^{60}\) Ibid.,
All the posts of Revenue officers except Karnams* were to be abolished as the Jumma** had been fixed. Further, there was no need for the government to have officers on the spot to keep accounts of the produce and to furnish information to the authorities. The government of the East India company accepted the Board’s report and instructed the dicennial settlements should be made at the first instance to be followed by the Permanent Settlement. However Wellesley believed that the settlement should be permanent even at the time of agreement as it placed the government in an advantageous position. The court of Directors also approved of this policy.61

The special commission

By 1802, the government appointed a special commission consisting of William Petrie, a member of the council, Cockburn, a member of the Board of Revenue, Webbe, who had experience in Bengal settlement. Hodgson, the secretary to the government, Revenue Department, who was also appointed the secretary to the special commission. It made a thorough study of how the measures could be properly implemented in the Districts. As a result it recommended the grant of Sanads to all permanently assessed zamindars or proprietors and also outlined their rights and duties.62

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* Karnam - Village Administrative Officer.

** The total demand of assessment on a village or district.

61 Revenue Despatches from England, dated February 11, 1801.

62 Revenue Despatches to England, dated March 19, 1802.
“Where there was a land lord claiming proprietorship over the entire village, he could be either a revenue farmer, who had turned a proprietor or a chief or a person of high caste who had acquired the superior title, years ago was by right called zamindar."\(^{63}\) If the land lord was a single person, then his tenure was known as Zamindari Khalis, meaning simple or sole land lord tenure.

However, if the original grantee or acquirer of the village had died and was represented by a family which remained joint, it was called Zamindari Mushtarka meaning the joint co-sharing land lord tenure. The term zamindari by itself conveys no suggestion of jointness or common holdings.

But in common parlance, the word “Zamindari village tenure was used to imply the tenure of a still undivided joint body. In joint tenures, so long as the body agreed to stay together, they would remain undivided. In that case, the land was generally leased out to tenants. If certain fields were cultivated by one or more of the land lord body, the rent was credited to the community. A person in the family would act as the manager and keep accounts of the rents and profits and against this; they would charge government revenue and cesses, which were debitable to the village as a whole.

The cost of the alms and the entertainment fees were also debited and the surplus would be distributed in proportion to the shares. Under this system of tenure, the zamindars were recognized as proprietors of both the arable and waste lands within their estates. Zamins were created, if they did not already exist.

The Havelly lands were subdivided into muttas composed of many villages which vary in size and revenue ranging from one thousand to ten thousand pagodas. They were sold by auction to the highest bidder. The buyers of these auctioned lands enjoyed all the rights of the Zamindars. Assessment on his land was permanently fixed taking into account the average collections of the previous years. If survey had already been made, it was fixed as per the survey rents.

The share of the circar, Peshcush was fixed at two-thirds of the gross produce.64 However, the demands of the Zamindars on ryots were restricted to the customary rates of assessment in money or the produce in kind, for which the zamindars were required to issue pattas to their ryots, fixing their rates of customary rents. In cases of isolation by Zamindars or illegal exactions the only course of action for the ryots was to move a petition to the civil court which was established in the district almost concurrently with the introduction of the Permanent Settlement.

64 Boards Consultation, September 2, 1799.
When the Settlement was introduced in the districts, the Court of Directors were of the view that districts which had recently recovered from the horror and devastation of war and also from internal disorders was not fit for the experimentation of permanency. They asserted that as land tax was the primary source of public revenue, it would be expedient to restrict it forever. They feared that fixed money rents would be affected by the depreciation of currency as it had happened in Europe.65

They impressed upon the collectors the need to use and warned them against intimidating the ryots and to see that pattas were granted to them and the terms were strictly adhered to by the zamindars.

The Settlement ensured permanency of tenure of the zamindars and other land holders. It gave them a right to hold their estates forever on a fixed revenue, with the right of inheritance and transfer. To secure the rights of the ryots at the instance of Sir Thomas Munroe, Regulation IV was passed in the year 1820.66 This and other successive regulations form part of the documents tracing the history of the zamindari system in this state. “The Right in perpetuity” created by the permanent settlement had to be provided to the land holders when the estates were abolished under Act XXVI of 1948.

65 Revenue Despatches Board of Revenue from England, dated November 6, 1805.
66 Ibid.,
Lord William Bentinck (1803-07) who succeeded Lord Clive (1798-1803) believed that the zamindari tenure was not the system suitable to a large part of the territories on the East Coast. The creation of zamindars, where they did not exist was neither economically suited to improve the conditions of the lower order of the people nor politically expedient to the future security for the government.

He also suggested that the ryotwari settlement alone could form the basis of any arrangement for setting them in perpetuity. The permanent settlement had created middle-men viz. Zamindars, who not only paid rent for their estates but also bore the responsibility of collecting the levy from the ryots which often fluctuated in almost all the districts in the Madras Presidency.

The public opinion in India was also in favour of the abolition of the Permanent Settlement. Socialists condemned the Zamindars as parasites of the society under the permanent settlement, the ryot was considered the keystone of its permanency. On the failure of the Zamindari System (1801-1808) a proposal for “Village settlement” where the whole village was given on lease to a renter or to a headman or to a Joint body of inhabitants was tried with limited success for a few years and at the end the Ryotwari assessment was finally introduced.

57 Minutes of the Governor, dated January 22, 1806.
58 Board of Revenue, dated December 26, 1801 in Goldingham Report, Para 11.
59 Introduced in 1820 by Thomas Munro.
The Village Settlement or Village Lease System

The British administration had come to an agreement with the mirasidars in each village for the collection of rent, from the ryots which was fixed on the basis of the collective information obtained from the accounts of price of the produce, the extent of cultivation of lands and the amount previously paid as jumma.

The mirasidars were to be encouraged in every way to undertake the responsibility of collecting the rent of the villages and only when they refused to pay an equitable rent, their estates would be formed into muttas* and sold to the highest bidders. To entice them to agree to this proposal of the government a reduction in the Waram, share by 10 percent was extended to the mirasidars.

The village was leased to them for a period of three to five years.70 Hodgson, a member of the Board of Revenue submitted two reports to the government71 in which he urged on the necessity of adopting the Village Settlement. The Board was strongly infavour of the village system that the circar and the rytos should be the joint proprietors of the land. The share of the circar from the nanjai lands, wet or paddy lands, was to be collected in kind.

* Sub-division of a district an estate forming such a division; a revenue estate created in the Madras territories under the zamindari settlement.
71 Revenue Consultations No. 258 dated December 4th, 1807 and No. 244 dated November 27, 1807.
But the rates varied according to the nature of the land from forty to sixty percent of the gross produce after the customary deductions of a portion before threshing. The share of the circars from punjai, dry or grain lands was received in cash for a fixed measure of land.72

The village system was undoubtedly was familiar to the people as the system was known from ancient times. The Government felt that it would reduce not only the charges of revenue collection but also the burden of the collector. Moreover, no dispute between the ryots and mirasidars as long as the village was not over-assessed. The ryots would be protected by the courts against the exorbitant, exactions by the mirasidars of the village. The Board, therefore recommended the village leases for a period ranging from three to five years.73

Moreover under the system, the assessment was fixed for three years taking in to account of the cultivation of the actual lands as well as the collections of previous years. The rent, so fixed, was to be paid under all circumstances except under extraordinary situations such as cyclones, drought, where the government allowed a remission. The renters were expected to issue pattas to the cultivating ryots, “for their mutual security against loss on one hand and oppression on the other”.

72 Revenue Consultations No. 258, December 4th, 1807.
73 General Reports of the Board, Vol. 5, October 5th, 1808, Pp. 172-176; Boards Consultations, November 11, April 25, 1808.
Later, in the collection of rent a decrease of ten percent was allowed on the Jumma of the nanjai lands. Wherever the mirasidars refused to accede to a ready money settlement a fixed mooree rent-fifty five moorees as share of the circar and twenty-five as the share of the mirasidars was admitted.

The government proportion of the moorie was to be paid by the mirasidars according to the market price of the day. Where the mirasidars refused to engage either for money or mooree rent, agreements with the purakudi ryots were negotiated; and in such case an allowance of ten percent on the revenue realized was to be paid to the dispossessed mirasidars.74

While the measures for the settlement of the old territories of the Company at Fort St. George were in progress the Company was adding new territories progressively and the question of land assessment came up again for discussion and decision in connection with new territories ceded to the Company in the southern region of the peninsula.

In 1792 by the Treaty of Seringapatam the British acquired from Mysore the Baramahal (Salem), Dindigal, and Malabar.75 In consequence of the Fourth Mysore War in 1799, the Company annexed Canara and Soonda; and in 1801 it took possession of the entire Carnatic from the Nawab of Arcot comprising the districts of Nellore, North Arcot, South Arcot, Madura, Trichinopoly and Tinnevelly in addition to the Jaghir.76

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74 Boards consultations No. 21-23, July 11, 1808.
76 Ibid, p. 399.
By the Treaty of 12th October 1800 the Nizam ceded in perpetuity to the Company "for regular payment of the expense of the augmented subsidiary force" the districts of Bellary, Cuddapah and Kurnool covering an area of 26,952 sq. miles known as the Ceded Districts.\textsuperscript{77}

When these vast territories came under British administration, their resources had been greatly impaired by the frequent change of rulers, oppressive assessments, the ravages of wars and unrest caused by the turbulent Poligars, the military chieftains. The condition can be described as uniformly deplorable. In addition to the oppression and abuses prevailing under local governments, there were severe famines in 1792 and 1793.\textsuperscript{78} Thus the Company had to face now new revenue problems to be solved and new districts to settle.

The condition of the people of the newly conquered provinces which was far from satisfactory has been described as follows: "The system of oppression which obtained in the last governments and the frequency of the destructive wars have entailed upon them a state of poverty from which nothing but the operation of time under the fostering influence of moderate taxation, mild laws and the impartial distribution of justice can relieve them.

\textsuperscript{77} Ibid.,
\textsuperscript{78} General Report of the Board of Revenue, Vol. 34-37, p. 49.
Far removed from the seat of government, seldom receiving substantial redress even though their complaints should reach the throne, patient of confining because hopeless of relief and rarely possessing the means by which the penal award might be procured they were subjected to the unrestricted hands of oppression ……”

**Settlement of Baramahal**

In the order of preference, top priority was given to the newly acquired territories of Salem and Baramahal. Within eighteen days of the signing of the Treaty of Seringapatam, March 17, 1792, the districts were entrusted to Captain Alexander Read in preference to any of the revenue officials of the Madras Presidency as they seemed to have lacked the necessary qualifications for administering a newly annexed country.

For the same reason, Read chose as his assistants Captain Munro, Graham and Macleod to administer respectively the provinces of Dharmapuri (Central Division) Krishnagiri (Northern Division) and Salem (Southern Division). According to J.W. Kaye, this little band of army officers brought to this new work more zeal than knowledge and more honesty than experience.

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Captain Read and his assistants set out to study the land tenures of the conquered provinces and reorganize it. "Our only system", said Munro, "is plain hard labour". We have only to guard the ryots from oppression and they will create the revenues for us." The outcome of this "plain hard labour" by the devoted, efficient and hard working European army officers of the Company was the evolution of the famous "Ryotwari System". 80

The settlement to lease having been decided upon, Read and his assistants began an exhaustive enquiry into the nature and progress of agriculture, which according to Read were the "surest means of ascertaining an equitable mode of assessment and collection of land rent." 81 While he was engaged in his survey, he had the opportunity to examine carefully the various systems of land tenures.

When he was in search of a mode of revenue administration which should be convenient to the government and the people alike, it occurred to him that a settlement with the ryots direct would be beneficial to the ryots and at the same time would ensure the revenue of the state. 82 After describing the various mode of revenue assessment and management Read came to the conclusion that individual settlements were the best.

81 Read's Fifth Report to the President of the Board of Revenue dated 1st July 1793; Baramahal Records Section VI Land Rent, p. 120.
He felt that the greater the division of the country into farms, the more beneficial was it to the community and favourable to the population. Entering into an arrangement with the individual ryot, giving him a grant of the farm or estate for the time of lease on condition of payment of the rent, binding each to be separately answerable for the payment of the whole revenue of his land, all combined to give advantages to the inhabitants in general and to revenue collectors in particular.

Thus the system which was called the ryotwari system had its origin in the Baramahal and Salem Districts ceded to the Company in 1792 and first introduced by Read and his assistants. The ryotwari system recognized the government as proprietor of the land and undertook to determine the rights of every man who paid a single rupee to the Government.

It was a settlement to be made directly with the ryots themselves; and its object was to protect the interests of the actual cultivators of the soil. In addition, Read himself believed that the actual method advocated by him for assessing the revenue was evolved directly from the indigenous system which he found in the Baramahal.

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83 Baramahal Records, Section VI, op. cit., p. 18.
The main reason for arriving at this type of settlement in the newly conquered and ceded territories was the absence of a large class of zamindars and middle-men. The only persons available for collection of revenue were a few poligars whose claims had to be set aside.\textsuperscript{85}

Since no intermediate agency for revenue collection was available, and such as was available had to be eliminated for political reasons, the British officers proceeded to collect the revenue directly from the cultivators.

The ryotwari survey was introduced in Salem and Baramahal under the supervision of Read by Maclead in the southern, Munro in the central and Graham in the northern divisions. In the absence of any previous record to work on, it became very difficult for them to obtain a correct measurement of the extent of land in these areas.

But as the business was new to all and measurement did not appear to have been revised, the survey was conducted by Read and his assistants based on the work of indigenous surveyors. The enquiries were always directed according to the village registers which served as the chief guide in the assessment of revenue.

\textsuperscript{85} B.H. Badan Powell, \textit{op. cit.}, Vol. III, \textit{op. cit.}, p. 34.
Wherever these village registers were not available, opinion in neighbourhood was sought. This assessment of survey would have been conducted scientifically, but little progress would have been made in view of the large tracts of lands to be surveyed and the huge number of individual renters who had to be surveyed and assessed.

The whole system of taxation was examined and defined; enquiries were instituted into the state of the country and recorded; more than two million and one hundred and twenty-five thousand acres were duly assessed; and these important operations conducted on Tippu’s frontier amidst the confusion of a newly acquired country with the consequent necessity of maintaining all military precaution in addition to the current business of the day. These were all brought to a close in five years.\footnote{J.W.B. Dykes, \textit{Salem an Indian Collectorate} (London, 1853), p. 137.}

The survey valuation revealed an excess of twenty-one per cent in the amount of revenue collected. This was mainly due to the bringing to light of vast extent of cultivated land of influential persons, who under pre-British rule had not been assessed or had been under-assessed. This difference was very small, being only four per cent in the division of Captain Munro who was even then regarded as an officer of great talent.
The second part of the settlement viz, assessment of the land survey was more explicitly detailed by Read in his letter dated July 1, 1793 to the Governor-in-Council. His method was: 1. to ascertain the average produce of each field in a favourable season; 2. to deduce its average produce during seasons good, bad and indifferent; 3. to convert this average produce into money; and 4. to divide this money in a certain proportion between the ryot and the government.87

Having been convinced about the mode of settlement and having completed the survey, Read issued the ryotwari proclamation on December 10, 179688 without even intimating the Board of Revenue. But the Board of Revenue was ignorant of Read’s proposal of introducing permanent settlement.

As Read was anxious to give a fair trial to his system, he committed the mistake of keeping the presidency civilians completely in the dark, for he seemed to have had some sense of scorn against them. Unfortunately taking advantage of Read’s proclamation many of the ryots cancelled their engagements in lease and began to abandon each year the lands they were not able to cultivate. Consequently the revenue of the two succeeding years declined considerably from 1796-98.89

87 Baramahal Records, Section VI, Land Rent, op. cit., p. 57; Read’s letter dated July 1st, 1793.
89 General Reports of the Board of Revenue, Vol. 4-6, p. 76.
The decline in revenue naturally upset the Board of Revenue. All along, the Board was under the impression that the experiments of Read would ultimately lead to the establishment of permanent settlement.

Having received no report about his work in the conquered territories for nearly four years, when they came to know to their extreme astonishment that the revenue declined steeply from that of the years prior to the annexation, they demanded an immediate explanation from him for not carrying out the orders of the Board.

Read was also directed to explain why he annulled the lease system and issued the ryotwari proclamation on his own authority which resulted in a loss of revenue to the extent of nearly two lakh pagodas.90

But before Read could give the demanded explanation justifying his action, both he and Munro were summoned to military duty in connection with the Fourth Mysore War. Even though Read could prepare an exhaustive report before his departure for England there was no one in Salem to assert the merits of the system. The way was, therefore, clear for adapting the policy of Madras to that of Bengal.

90 Proceedings of the Board of Revenue from 20th September to 18th October 1798, 72-121
The Zamindari System was to blight the Baramahal and Salem. After the war, Read sent in his resignation and never returned to Baramahal. His assistant, Munro, was put in charge of the civil administration of Canara, one of the districts acquired by the Company after the Fourth Mysore War.

In the absence of any effective advocate, Read’s cherished scheme was soon abandoned. In 1802 by Regulation 25, the Board declared a zamindari settlement and attempted to create a class of zamindars in Salem and Baramahal, who should possess the right of their brethren in Bengal.

A Commissioner was deputed to the district to create the estates and their holders; he first parceled out the lower portions of the District and sold by auction many lots at a time to the highest bidders who forthwith became a landed class under the title of Mootadars. In two years the whole of the southern portion of the Baramahal was also sold out, though the estates did not fetch high prices. By 1805 the entire Baramahal was settled permanently according to regulations. Thus the ryotwari system apparently came to an end in the place of its origin.91

Attempts were made by British officers to introduce this ryotwari system in other districts. In the ceded districts of Bellary, Cuddapah and Kurnool it was tried and given up.

91 Baramahal Records, Section VI, Land Rent, Pp. 20-57.
In the Carnatic districts of Tinnevelly, Madura, Trichinopoly, Nellore and also in Coimbatore, an attempt was made to introduce this system. But unfortunately, for different reasons, it was given up and replaced by the village lease system.

A brief discussion of these experiments will reveal the unsettled or divergent nature of the revenue policy of the Company in Madras during the decade.

In Coimbatore which became the Company's possession after the Fourth Mysore War, the ryotwari mode of land revenue was tried between 1799 and 1809. Although the revenue management under the ryotwari mode proved to be very successful, here it was given up in preference to village leases based on the report of Hodgson who surveyed the district.92

In the Carnatic districts of Nellore, North Arcot, South Arcot, Tinnevelley, Tanjore, Madurai and Trichinopoly which passed into the Company's hands in 1799 and 1801, a trial was made with the ryotwari system up to 1807 and given up for the same reasons as in the Ceded Districts.93

93 Selections from the Old District Records of the Tanjore District, 1883, p. 47.
The Board’s administration was reorganised in 1807. The system of dividing the work in its office among departments dealing with each Presidency was replaced by departments dealing with particular subjects. In April 1812, Robert Dundas was succeeded by the Earl of Buckinghamshire who in 1790s had been the Governor of Madras at the time of Read's first ryotwari settlement in Baramahal. In the reorganization of the Board’s departments James Cuming was appointed as head of the Revenue and Judicial Departments.

He was an extremely able official and a great friend of Munro. John Sullivan, a former civilian of Madras, who knew, liked and supported Munro and his ryotwari system, became an assistant commissioner at the Board’s office and advised the Chairman of the Board on revenue and judicial matters.

Efforts were made to reorganize the administrative system of Madras. All these led to the formulation of new regulations aimed at the restoration of the ryotwari system. The despatch of the 16th December 1812 required the Madras Government to reintroduce the ryotwari settlement in those districts not otherwise settled and Munro was sent to India at the head of a special commission to execute these orders.

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94 Revenue Despatch from England dated 16th December, 1812.
95 Ibid.,
Fifth Report and Impact on the Revenue Policy of Madras

In the meantime, in response to the clamour of free trade merchants and hundreds of petitions before renewing the Company’s charter which was due to expire in 1813, the House of Commons appointed in 1809 a Select Committee to enquire into the state of affairs of the country and people of India under the rule of the East India Company and to report the same with their observations to the House.

By 1810 the Committee commenced its sitting and continued its work during the two following years. It examined the Company’s entire system of administration in India in great detail and submitted five reports to the House of Commons. After a laborious examination of numerous documents it presented a full report in 1812 known as the Fifth Report, in which it described the internal administration of the Company in the departments of revenue and judicature in the British territories.

The Committee, therefore, arrived at the conclusion that the system of ryotwari settlement which had afforded to the British officers the means of reforming the abuses, removing oppressions, ascertaining individual rights and obtaining a real knowledge of the people and of the internal affairs of the country was highly expedient.

Ibid.,
It further emphasized that the mode of permanently settling the land revenues should be reconsidered in its principles, before it was extended to the provinces into which it had not yet been introduced, with a view to introducing such modifications and improvements. It was frankly acknowledged that this opinion had derived material strength, from an attentive consideration of the documents which were inserted in the last article of the appendix to the Fifth Report.\textsuperscript{97}

Thus it would be seen that the Committee commended the ryotwari settlements. In fact, the Fifth Report of the Committee was drafted by a friend of Sir Thomas Munro, James Cunning, who had great admiration for this system of administration.\textsuperscript{98} The committee had also been highly impressed with the able memoirs and reports prepared by the officers of the Madras Presidency.

It was only in 1814 that the Board of Revenue commenced its enquiries in to the general existence of a proprietary right in villages. In 1817 made a draft of proposed ryotwari regulations and on 5\textsuperscript{th} January 1818 recorded and sent orders to the collectors to introduce the ryotwari system in the Presidency. The new and modified ryotwari system was aimed at checking the evils peculiar to the old ryotwari system.\textsuperscript{99}

\textsuperscript{97} \textit{Ibid}, p. 321.
\textsuperscript{99} Board's Minute 5\textsuperscript{th} January, 1818.
The ryotwari system over which the revenue administration was so violently divided had come to stay in the end. The operation of making a ryotwari settlement consisted of five stages such as demarcation of boundaries, survey, inspection and classification of soil, assessment and record of rights.¹⁰⁰

Sir Thomas Munroe, the architect of the ryotwari system of the company in Madras, assumed the Governorship of Madras in 1819.¹⁰¹ He was a person to whom we owe the credit for the implementation of the ryotwari system throughout the Madras Presidency.

To conclude, it may be pointed out that the problem faced by the Company's government in India right from the time of Cornwallis was two-fold.

One was the sub-distribution of land holdings and other was unduly large estates. While the former was economically disastrous, the latter was politically explosive. The Company was waging a war against both these tendencies for nearly a century. This probably accounts for the confusion that prevailed in the official thinking on land tenures. But one thing becomes clear.

¹⁰¹ Ibid., p. 313.
Both the contending schools of thought (zamindari and ryotwari) broadly aimed at creating an agriculturist who would have the incentive to apply capital to land and raise productivity and production. Even Sleeman who was a bitter critic of Cornwallis and his Permanent Settlement, which according to him resulted in the creation of an aristocratic class advocated the application of the law of primogeniture to India to prevent such vivisection of estates.

In his own words “the eternal sub-division of the land property reduces them too much to one common level and prevents the formation of that middle class which is the basis of all that is great and good in European societies.”  

He further alleges, “It is a singular fact that the peasantry and, I may say, the landed interest of the country generally have never been the friends of any existing government, have never considered their interest and that of government the same; and consequently have never felt any desire for its success or its duration”.

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Vincent Smith endorses this view by rightly saying that “the rural population want two things, first a light assessment, secondly the minimum of official interference. They do not care a straw who the ruler is and like best that ruler, be his name or nationality what it may, who worries them least and takes least money from them.”

It is very difficult to resist the conclusion that the Company’s revenue policy failed to achieve both these. Neither was it able to give a light assessment nor was it able to keep the official interference to the minimum. This probably accounts for the delay in the emergence of a powerful middle class during the early British rule in spite of the introduction of English education in India.