Conclusion
CHAPTER - VII

CONCLUSION

This chapter recapitulates the various styles of land reforming structure and revenue collections practiced by various rulers and authorities in different centuries. It traces the evolution of property in land, its social control and the origin and growth of land revenue system. The revenue system of our country was only an extension of the system introduced by the Mughals and Britishers.

The land revenue was assessed after careful survey of the holding of the ryots and one-fourth of the produce was States demand.

In India land revenue system and tax collection was made with lot of irregularities and practice of high level of mal administration by the authorities nominated by the rulers. Regarding the collection of land tax in ancient Tamil Nadu, the dictum of Manu was followed. Land was the property of the king, not of the people. The rulers of South India, namely the Cheras, Cholas, and Pandyas imposed and collected taxes from the people in the form of gross produce. But in course of time, revenue collection in kind become exceedingly difficult and the need was felt to commute it to money equivalent.
The first step in this direction was taken by Timur, the Muslim invader. The next attempt was made by Shershah in 1540, who was the real reformer and his administrative genius was seen in the field of land revenue. Even today we are practicing eighty percent of the same method advocated by Shershah in the land revenue administration.

The Mughals were credited with the introduction of regular records and revenue accounts and a scientific system of assessment based on the productive capacity of the soils. The land revenue administration of the country was organized on modern lines only after the establishment of Madras Presidency under the Britishers.

The term Madras Presidency was applied to certain areas in South India which passed through historical causes in course of time and its basic formation was completed by the beginning of the 19th century. Madras was the first territorial acquisition of the East India Company in India. The first from the revenue point of view was the country around Madras known as the Jaghir, because it was originally granted by the Nawab of the Carnatic as a Jaghir.

It was only 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. In 1771, the revenues from the Diwani did not come up to the
company’s expectation. So Warren Hastings urged direct assumption of all authority and responsibility for the collection of revenue. The land revenue had grown with the growth of the territorial possessions of the company.

For the administration of land revenue a separate Board of Revenue was constituted in the year 1786. The first duty of the Board was to secure the punctual collection of the revenues. It also settled the rates of assessments provided amenities, made advance of money for promoting cultivation and exercised judicial authority.

In 19th century the Britishers introduced a novel system in land revenue administration in the name of permanent settlement. It was advocated by Land Cornwallis. Its by-product was the Zamindari system. There was no need for extensive indianisation of the revenue service. The Zamindaris, Talukdars and Jaghirdars asserted to establish themselves as hereditary rulers. The problem of the British administration was how to deal with those superior lords.

The vagaries of the zamindari system in the Northern circars made colonel Road and Thomas Munroe to give up that system and suggest Ryotwari system for the newly acquired districts after the war with Mysore in 1792. The individual settlements were first introduced by Colonel Read in Salem in 1792. This was the foundation of the Ryotwari Settlement in the
presidency. The system which was worked out and systematized by Read and Munroe was different from that of Zamindari system. Thomas Munroe implemented the second Ryotwari settlement in the Madras Presidency in 1820. Since then there were periodic revisions of rates of assessment in Ryotwari lands.

Under Ryotwari System, the assessment was made directly with the cultivators. In the presidency of Madras the original assessments were usually based on four fifth of the estimated "not produce".

In Madras, the different types of land tenures are to a greater extent the by-products of the attempts of the British administration to fix the responsibility for payment of land revenue. The tenure that are prevalent in Madras are the Zamindari, the Ryotwari and Inam. The Zamindaries were the 'Revenue Farmers' who were the intermediaries, paid lump sum money to the government but exploited the ryots and the tenants. This was replaced by the Ryotwari tenure. The survey and settlement department were instituted to ascertain the real picture of the areas under cultivation. The Inams were the lands given as beneficial tenures for various purposes and were exempted from taxation.
The administrative machinery which was created by the British Government for the proper collection of land tax is practiced and followed even to-day. The machinery consisted of the Board of Revenue, Collector, District Revenue Officer, Revenue Divisional Officer, Tahsildar, Revenue Inspector, Karnam or Village Administrative Officer and Thandal. The Board of Revenue was abolished in later years. The administrative machinery in the State in functioning in an excellent and orderly way. The stability of the entire revenue administration of the State is purely depends upon the hierarchy of officials.

After independence, the then Government of the Madras State introduced several legislative measures to improve the standard of the living conditions of the tiller of the land and also to augment the collection of revenue in a reasonable way. The elimination of intermediaries in agricultural holdings, conversion of agricultural holdings in to Ryotwari land to the tiller, fixing of tenure, protection of tenancy are some of the objects taken in to consideration in bringing land reforms in the State.

During this time, it was observed that the existence of vast discrimination in the case of land holdings. At one end, rich became more rich through exploitation of land holding in more than hundred acres and so on, on the other hand, a good majority of the people were leading their life as
landless poor. At this juncture, the social reformers like VinoBhave came forward to suggest constructive ideas in regulating the land holdings.

The introduction of the Zamindari abolition bill was the first step taken by the government in this direction. The estates were converted in the Ryotwari lands. The Zamindars were given compensation for surrendering their lands to the government. All the intermediaries namely the Inamdars, Talukdars and Jaghirdars were abolished. The ryots deals directly with the Government and is responsible for his holding. He was given a document called patta, which is liable to revision every year to bring it up to date in the annual Jamabandi.

With the evolution of Welfare State, to safeguard and protect the interest of the tiller of the soil, tenancy acts were passed during the period of study. They were, the Thanjavur Pannaiyal protection Act, 1952, The Tamil Nadu cultivating Tenants protection Act, 1955, The Tamil Nadu cultivating Tenants (Payment of Fair Rent) Act, 1956 and so on.

The Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act, 1961, was a noteworthy step taken by the government to prevent the accumulation of large areas under one family. The government gave these surplus lands to the poor people for cultivation purpose. The agrarian reforms are in consonance with the Directive Principles of State Policy as
enshrined in the constitution and are an echo of the demand of the politicians to adopt “Land to the tiller” policy.

The Tamil Nadu Government has even gone a step ahead in waiving collection of land revenue on dry lands and the equivalent of the dry assessment on wet lands, up to 5 acres in each holding consistent with the trend of modern thinking of

- Imposing an agricultural income-tax on income beyond certain limit or holding above a certain level.
- The levy of a betterment tax on ayacuts newly developed.
- The restructuring of the water rate with reference to the cost of maintenance of the sources.

Time has proved that the ryotwari tenure is the only ideal tenure both for the state and for the land holder, as intermediary tenures that were created from time to time have only helped the middlemen to prosper at the cost of agricultural economy. This research work deals with the various types of tenures and the steps taken over the years to abolish all intermediaries and confer ryotwari rights on the occupancy ryots or land holders of the state.
The land revenue system during the study period was well organized in a systematic way and thoroughly covered all the features in an efficient form. This study is a rewarding exercise to the researcher to have an insight of Land Revenue System practiced from ancient to the present Government. The researcher will be much delighted if the revenue officials utilize the highlights of efficient functioning of revenue administration during the notable reformers who were really have had the vision of the welfare of the people and government during the study period.