Chapter – IV

LAND REVENUE ADMINISTRATION

Travancore had become powerful after having subjugated all chieftains within the State. In the process of conquests, the State asserted its sovereignty by annexing the territories belonging to the vanquished chieftains and converted almost the whole of them into State owned sirkar lands. The outcome was that out of 0.7 million acres of cultivated land, about one-half came under the ownership of the State by the end of the eighteenth century.\(^1\) The position was further strengthened by the action of Colonel John Munro, as the Dewan-Resident of Travancore in acquiring the properties of 378 important and wealthy temples for the State in 1812. This step was motivated by political and financial considerations. Moreover, soon after the anti-British struggle led by Dewan Velu Thampi Dalawa, the State converted more than one lakh acres of land to the category of sirkar lands. Thus by 1812, a little over two-thirds of the cultivated area and a much larger part of the total area of Travancore came under the direct ownership of the State.\(^2\)

In contrast to the land revenue policy of the British, the policy enunciated by Travancore was more consistent and judicious. Dewan Madhava Rao observed that “the continuance of the pre-existing land tenures established full confidence in the minds of the ryots in the conquered territories and the assessment fixed was very

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moderate”. In the settlement of 18 the total revenue fixed in Travancore was less than Rs.9 lakhs as against Rs.19 lakhs imposed by the British. Here it should be remembered that the extent of cultivated land was much less in Malabar than in Travancore. In Travancore, the full assessment was imposed only on *sirkar venpattom* lands and that all other tenures were treated as favoured tenures, and a large part of the *janmom* lands owned by Brahmins and a few *inamdars* were allowed to be enjoyed tax-free.

**System of Assessment**

The basic elements of the revenue policy were laid down even at the time of assessing the lands. The assessment was generally moderate, based upon the purest form of ryotwari principle of land revenue settlement. Though the ryots had no ownership rights on the *sirkar* lands, they enjoyed a fixed tenure. As a result “the bulk of the rural population was contented and prosperous”, as noticed by Buchanan during his travel through the State in 1800. There is, however, no denial of the fact that a substantial portion of the cultivated lands was under *janmies* who enjoyed them as freehold of favourable tenures and which carried with them only light assessment. They harassed the cultivators like their counterparts in Malabar. But their power to exploit was, to a large extent, restricted by the alternative afforded by the State ownership of a large part of the cultivated and cultivable lands. However, the system of revenue assessment that prevailed in South Travancore cannot be claimed moderate.

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and perfect in the real sense. Though comparatively better worked, it was not free from the inherent anomalies and official rapacity.

The system of revenue assessment was highly irrational and incomplete in several respects. It was not based upon any regular survey made of competent and trustworthy officials.\(^7\) Often it was only a rough measurement made in a defective manner by men ignorant of the basic methods of measuring and was operating under improper control. The earliest known survey was taken in 17773 and it was based on hear say, i.e. “a record of what was heard”. The second survey was conducted in 1803 and it was “a record of what was seen”.\(^8\) The third and fourth surveys in 1818 and 1837 respectively embraced only garden lands and were in no way different from the previous ones.

There existed no field or village map or sketches of any kind, which would help to understand the details of land ownership, extent of land, net revenue returns, etc. Such accounts as maintained by the village accountants and officers were unreliable to the most past. Lands were registered in the name of persons who were no more or who had parted with them off by gift, sale or mortgage.\(^9\) Extent of lands recorded in the ayacut register was incorrect, being taken in a rough way, calculated on the quantity of seed required to sow in each piece of land.\(^10\) This confused state of revenue survey invited thousands of disputes and litigations on rent and boundaries.

\(^7\) Padmanabha Iyer, \textit{op. cit.}, Vol. II, p. 133.
\(^8\) \textit{Ibid.}, pp.133-134.
The defective system of survey had its own telling impact on the revenue settlements. In practice Pandaravaha lands were subjected to periodical settlements at which the government demand was raised.\textsuperscript{11} The earliest known settlement was made by Mallan Senbagaraman in 1739. Due to some obvious defects of the settlement a survey of new settlement was ordered in 1751 and was completed in 1754. It led to the framing of the first trustworthy ayacut accounts.\textsuperscript{12} To overcome the inherent anomalies and to face the worst economic crisis, the third revenue settlement was conducted in 1773. The total disarrangement caused by the Mysore invasion invited the new settlement supervised by Kumaran Senbagaraman.\textsuperscript{13}\textsuperscript{13} Another settlement was made in 1886 for the purpose of assessing garden lands and trees.

Nothing is surprising to note that the government sponsored periodical settlements were intended for the purpose of upward revision of the rent, both in the wet and dry lands. This action of the sirkar was justified on several grounds. Remunerative prices of agricultural commodities, enhanced land value and improvement in cultivation, wanted an increase in revenue demand.\textsuperscript{14} In garden lands too there was improvement in returns, which enhanced the material conditions of the otherwise dry land holders. Moreover the unusual gap in carrying out settlements and uneven rate of assessment resulted in appeals from ryots. The possible defects of the earliest settlements needed rectification and so the government introduced new settlements as required by the situation.

\textsuperscript{11} History of Land Revenue Settlement and Abolition of Intermediary Tenures in Tamil Nadu, pp. 25-26.
\textsuperscript{12} V. Nagam Aiya, \textit{op. cit.}, Vol. III, p. 372.
\textsuperscript{13} Travancore Directory, 1939, Part II, Trivandrum, 1940, p. 19.
\textsuperscript{13} Travancore Directory, 1939, Part II, Trivandrum, 1940, p. 19.
\textsuperscript{14} Padmanabha Iyer, \textit{op. cit.}, Vol. II, pp. 138-139.
The *sirkar* land tenures were subjected to full assessment, half and fractions and they included lands exempted from tax. The system of assessment prior to 1809 was that the *Proverticar* assessed the revenue along with three or four arbitrators.\(^{15}\) If the tenure was otti the government demand was fixed as two shares. If the tenant at the same time was a landholder, he was asked to pay only one share. Lands newly brought under cultivation were favorably assessed, since it was believed that “without a more equitable distribution of taxation and a moderate and fixed assessment, it is idle to expect any extension of cultivation or economic progress”.\(^{16}\)

In the interests of the State and ryots alike suitable rent revisions were made as and when situations demanded. In 1746, revision of assessment on garden lands between Kuzhithurai and Kanyakumari was ordered. Another revision of assessment on garden lands was suggested by Padmanabha Iyer in 1886. He claimed that it was deemed fit to revise the assessment, since wages for cultivation, land value, economic condition – every – thing had marked a progressive increase.\(^{17}\) Further, he believed that most of the tress which were assessed some forty five years before might have ceased to yield and new plantations also must have taken place. On his recommendation, rent revision was made on garden lands and tress.

The assessment of wet land was also modified in 1886. *Parah*, the existing measurement of land was subsisted for acre and cent and the ration fixed between *parah* and cent was 1:14. An edentate of eighty cubic inches was introduced as the garden measure substituting *parah*. Elaborate procedure for fixation of land revenue

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was made. At first the estimated gross produce for different classes of land was determined on the basis of the best available data. A deduction of one *parah* for seed and an equal quantity for cultivation expenses were made out of it. From the remaining quantity, one-third was subtracted for cultivators share and the remaining two-thirds divided into the proportion of 6/10 to the government and 4/10 to the land holder. The assessment of double crop lands would be one and a half the assessment fixed for the first crop and the same was to be divided equally between *kanni* and *khumbom* crops. In any case if the net demand exceeded the *pattom*, the excess was deducted and the land was transferred to the head of *sirkar* *pattom*. The assessment in kind was resolved to be abolished from the settlement of 1886 and money payment was substituted for it. This was done in accordance with the recommendations of the settlement Peishcar. However, it became a source of hardship to the ryots. Since the changes introduced in the prevailing system were sudden it was adopted with defective procedures. Thereupon a royal proclamation was issued on 27 July 1889 modifying the provisions contained in the earlier proclamation. The revised assessment was one-half in kind and one half in money throughout the Trivandrum and Padmanabhapuram divisions. This was made uniform in all *sirkar* tenures while the Sri *Pandaravaha* properties were excluded from the modification.

The assessment of rent on went lands ran short of certain abnormalities and unevenness. Systematic assessment was quite rare in Travancore and as a result different form of demand and rate of commutation prevailed. In general land tax in

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the north was very moderate, but south of Trivandrum it was much heavier.\textsuperscript{22} In Thovalai and Agasteeswaram it was onerous and unequal, the average being Rs.18 and Rs.16 respectively. Rent rate in the north was double the quantity of seed on an average of two crops. But in the south sometimes it went up even ten times the seed quantity, though the average was only five times. Whenever the average went up above ten times it was reduced to the base level. The high rate in Nanjilnadu justified on the ground that the cost of construction, repair and maintenance of irrigation network in that locality was higher.\textsuperscript{23} The disparity in the rate of commutation was also well marked in the south than the north. Whenever the government thought it necessary to bring uniformity practically it covered the northern taluks only. For example, a uniform rate of six \textit{chakrams} per \textit{parah} of paddy was fixed for all taluks, but the southern taluks were excluded from it.\textsuperscript{24}

Assessment on dry lands was also higher and it was largely due to the failure of agricultural income tax.\textsuperscript{25} Tree tax was peculiar to the tract from very early times. It was applied to lands planted with the taxable kinds of trees like coconut, areca, jack, mango, palmyrah, tamarind and \textit{punnah}. Out of them, mango, palmyrah, tamarind and \textit{punnah} were taxed only in particular tracts.\textsuperscript{26} In 1818 manure tress of all varieties were assessed. However, there was no uniform practice in assessment, and it was reported that this disparity was due to the uneven income from the source. Out of the trees, assessment on coconut and areca was in kind. In Eraniel, Kalkulam and Vilavancode tree tax was fixed partly in cash and partly in kind. Areca and jack, with

\textsuperscript{23} Sankara Subbiah, \textit{Memorandum on Revenue Survey and Settlement}, p. 238.
\textsuperscript{24} \textit{Ibid.}, p. 2999.
\textsuperscript{25} History of Land Revenue Settlement, \textit{op. cit.}, p. 21.
\textsuperscript{26} T.L.R.M., Vol. I, Introduction, p. XXV.
slight exception were uniformly taxed as $\frac{1}{2}$ and four chakrams, respectively on bearing trees in the north. But in the south the procedure was different and more complicated. One and the same kind of trees were classified and assessed differently and no wonder jack had as many as twenty nine rates from 12 chakrams to one chakra.\(^{27}\)

As a rule gardens were chargeable either with tree tax, or ground tax. However, taxes on yielding trees and the land in which they were cultivated were assessed separately.\(^{28}\) This tax was called in the north as payattu pattom and in the southern taluks as tharapattom. In the south tharapattom and land tax were assessed in the same piece of land.\(^{29}\) Moreover tharapattom assessment in the south was much higher than the payattupattom assessment of the north believed to be double or 4 3/4 panam per parah. In the north if trees were planted on payattu pattom lands they were assessed as garden lands. The abuses of the system was so much that it was finally recommended to the sirkar to discontinue the practice of taxing both land and tree.\(^{30}\)

The major weakness of the system was that it was exposed to official exploitation in addition to the inherent evils of wide disparity. When a handsome bribe was paid to the revenue officials, the trees were under-classed, but where it was withheld the trees were over classified. There was hardly any check on the classifying operations, as a real check was not possible in the prevailing conditions.\(^{31}\) Hence the sirkar was undoubtedly largely defrauded and the ryots were extensively and

\(^{27}\) Padmanabha Iyer, *op. cit.*, Vol. II, p. 169
\(^{30}\) Ibid., p. 172.
systematically fleeced. The scrutiny of lands converted into garden was done here and there and only when it suited to the official concerned. In south Travancore young and nonbearing tress; old and part yielding tress and also trees belonging to the hilly parts were also assessed. Besides the above forms of oppressive assessments numerous petty levies on different names were imposed on garden lands.\textsuperscript{32}

**The Mess in Revenue System**

The revenue system in Travancore was in a mess. The varying proportions of government demand, arbitrary collection, official rapacity, misappropriation and fraud warranted State intervention on behalf of the ryots. Pioneering effort in this direction was taken by Col. Munroe, when he was the Dewan of the State. Munroe made a systematic enquiry into the actual conditions of the cultivators. He found that the remissions were often a means of illegal profit to the tax-gatherers. To remedy this evil, Munroe furnished the landholders with documents called *pattayam*.\textsuperscript{33} It contained such details as to the extent of land, nature of tenure, government share, etc. A land register called *pattayaperu* was also codified under his instructions. To relieve the peasantry from the hardships caused by the revenue department and the judiciary, he separated both of them and earmarked their functions.\textsuperscript{34}

When Munroe took office as Dewan, the temples were in a ruinous state and their lands were attached by the Brahmins, Nairs and others. Not only did they swallow the temple revenues but also sold the temple lands for their personal luxury.\textsuperscript{35} To increase the revenue of the State and improve the condition of the *Devaswom*

\textsuperscript{32} T.L.R.M., Vol. IV, p. 294.  
\textsuperscript{34} Yesudhas, R.N., *op. cit.*, p. 22.  
tenants, Munroe look over the administration of the temples and their enormous wealth was attached with the State. He found that the affairs of the country had fallen into considerable disorder and the revenues were in arrears. In order to improve the situation, Munroe ordered cancellation of some of the obnoxious feudal levies; the most important among them was prayachittam or fines. Free labour services were done away with and supplies were paid.

The practice of collecting extra taxes for additional cultivation was brushed aside by Munroe. In order to relieve the peasantry from the hardships they experienced due to prolonged non-payment of arrears for reasons beyond their control, remission on arrears up to 1808 was also allowed. The National Council of Pidakaikkars was often a hindrance to the rights and privileges of the poor ryots and Munroe abolished that council. Taxes levied on agricultural implements were also put an end to. In the process of reforming the State, Munroe found an able collaboration in Rani Parvathi Bai. She was quite aware of the persisting problems of the tenants intensified through official oppression. With genuine sympathy for the betterment of the underprivileged, she forbade the aristocracy from unlawful collection of revenue. Muthaliyars of Alahipandipuram were instructed to eschew their prejudice on the cultivating classes. Orders were also issued for the payment of labour rendered by the working class in connection with the government schemes. Incentives were given for the cultivation of waste lands and by removing obstacles of trade, cultivators were encouraged to reap maximum profit.

37. R.N. Yesudhas, op. cit., p. 25.
The reforming prospects of Travancore experienced a severe jolt when Munroe left the State in 1818. From this date till the death of Uttaram Tirunal Maharaja who remained to be a potent hurdle for reform, the pace of reform showed a steep decline. However due to pressure of circumstances a few concessions were granted to the cultivators and that too in the interests of the State. In 1830, an order was issued by the State which favoured reduction of Melvaram tax on otti and janmom lands in Nanjilnadu. In 1853, the wet rates of 6½ and 7¼ chackrams in Tovalai and Agasteeswaram respectively were reduced to four cash each. Huzur records refers to the reduction in the rate of commutation of paddy in Nanjilandu due to declining prices. Imposition of tree tax was restricted to eight kinds of fruit-bearing trees.

By the proclamation of 1865, all arrears of tax upto 1855 were written off. About 105 minor taxes were abolished to relieve the ryots from burden. The maximum assessment in Nanjilnadu was fixed as ten kottahs per kottah of land and the excess rent over than the above was written off. By a proclamation dated 29 June 1869, the sirkar relinquished all claim to property left by a deceased person. This ingenious practice was followed in some parts of Nanjilandu. In the matter of commutation of rent, it was readjusted in 1869 and was fixed as six chackrams per parah. The money and grain payments of tax were fixed in equal proportions. Excess over ten-fold was also remitted to the taluks of Eraniel, Kalkulam and Vilavancode in 1869. To relieve the large number of ryots from the distress of debt, the Maharaja

39. Sankara Subbiar, op. cit., p. 239.
41. Ibid., p. 379.
42. Sankara Subbiar, op. cit., p. 240.
accorded them the option of paying only the principal and relieved them from all obligation of paying interest after 1881.

By the proclamation of the Maharaja dated 19 July 1884, the sirkar relinquished the transfer fee fixed on pattom lands as per the proclamation of 1865.\textsuperscript{43} Since it proved to be an additional burden, the State decided to do away with it from August fifteen 1884. All documents executed on or after the said date were accordingly exempted from payment of pattom fee. In 1886, some of the evils of the remission rules were set aside and rajabhogam tax on garden lands were made uniform. Existing inequalities in assessments, measurement and commutation were substantially narrowed down. Under petition rules issued by the Maharaja on 26 May 1887, all revenue officials were instructed to set apart portions of some days in each week for personal communication with ryots having complaints and for the disposal of such complaints.\textsuperscript{44}

The sirkar circular issued in 1888 put a halt to the practice of proverthicars compelling the ryots to pay more paddy than was due to the extent of twenty or thirty per cent. In 1893, the Settlement Peishcar submitted his report stating that the present rate of wet assessment in the taluks of Tovalai and Agasteeswarm was admittedly high in the pattom tenures. He claimed that some of the favourable tenures were also overburdened with the maximum rate of ten kottahs per kottahof seed land. The government came forward to lower it to 9½ kottahs.\textsuperscript{45} Huzur Sadhanom No.196, issued in 1895 to the Settlement Peishcar, directed them that the practice of levying

\textsuperscript{44} T.L.R.M., Vol. II, pp. 45-46.
\textsuperscript{45} Ibid., p. 64.
special tax for the cultivation of vegetables and other cereals on double crop wet lands in parts of Tovalai taluk in addition to the wet assessment should be stopped forthwith.46

The Settlement Peishcars were instructed in 1895 to do away with the anomalous custom of recovering a *pattom tharisu* remission along with the next crop in the taluks of Tovalai and Agasteeswarm. The loans advanced in remote times to ryots were a source of perennial exploitation of the peasantry. The levy of interest on such loans in different denominations created much hardship to the cultivators. With an earnest desire to relieve the ryots of these burdens, the government declared that the entire loan was written off and that after 1896 no demand should be made on principles, interests and arrears of interests thereon.47 The government was quite considerate in the matter of relieving the peasantry from the extra cess known as *Rajabhogam*. By the proclamation of 29 July 1895, it was abolished. No demand was to be made on the cess or arrears which remained unpaid and orders were issued to write off the accounts.48 The order came into operation from 1896.

**Mode of Collection**

There were vast disparity between the nature of assessment and mode of collection and mode of collection and this difference was governed by institutional structure and defective system of revenue administration. In earlier times, the cultivators had to pay their land tax as and when called for by the revenue authorities.

In 1809, for the first time, annual payment was ordered.\textsuperscript{49} Though the rate of assessment was fixed during settlements, extra sum was often collected. The collection of wet land tax in kind was always more than the scheduled quantity.

This additional collection want upto the extent of twenty per cent or even thirty per cent.\textsuperscript{50} The excuse cited by the \textit{proverticars} was that the paddy levied was generally wet and contained a good quantity of chaff. Though this excuse was not at all admitted and the \textit{proverticars} had no power to collect more paddy than they were authorized, invariably the practice continued for long.

The rate of commutation remained to be persisting problem, because the commutation rate was not fixed frequently and the rate once fixed continued to survive for a long period usually the fixation of wet land tax was first made on paddy basis and then converted into money. But this conversion model was not uniform and this dissimilarity arose out of the different rates of assessment on lands of the same class.\textsuperscript{51} Moreover, the non-stability of market rates was also unfavourable to the assesses and a source of embarrassment to the \textit{sirkar}. Dry crops occasionally grown on wet lands were assessed with a uniform rate of half of the paddy tax. Then it was commuted into cash at the rate of Rs.4 per \textit{kottah} of paddy.\textsuperscript{52} Ten per cent deduction was allowed according to rulers to cover unprofitable areas such as ridges, irrigation cuts, etc. But seldom, this concession was granted to the ryots by the revenue officials. Varying rates were in force in the fixation of \textit{vilayartham} on escheated lands even though the assessment was uniform. As a matter of principle, tax-exemption was

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\textsuperscript{50} T.L.R.M., Vol. IV, p. 493.
\textsuperscript{52} T.L.R.M., Vol. IV, pp. 708-709.
\end{flushleft}
allowed in the case of all young and unyielding trees. However, in actual practice tax on old and fallen trees were collected. Moreover trees which were taxed during the settlements were super added with their value rate also.\textsuperscript{53} Taxes on some classes of trees exempted from assessment during the settlements were also charged. Garden lands actually registered as \textit{puduvals} were included in the \textit{ayacut} and tax was collected on the wet land rate.

There were serious anomalies in the fixation of arrears. An arrear of revenue was defined on the whole or part of any tax, not paid on the day in which it had fallen due. It was the prevailing practice to treat a taluk as settled, when a major portion of the \textit{pattahs} were issued to the tenants. The remaining work took several years for completion and in the course of time neither the old tax nor the rent was levied. But when \textit{pattahs} were issued, arrears at the settlement rate were collected from the date in which the taluk was declared settled.\textsuperscript{54} The same practice was adopted in the case of \textit{puduval} and \textit{poromboke} lands. Here the arrears of tax was charged according to the settlement rates from the date of entry into the land register. Those who failed to pay the arrears had to face serious consequences and the royal proclamation of 1821 ordered the defaulters to appear before the Dewan, the failure of which would lead to confiscation of their lands, never to be returned.\textsuperscript{55} Elaborate rules and regulations were prescribed for the collection of government dues.

\begin{itemize}
\item \textsuperscript{53} Ibid., p.345.
\item \textsuperscript{54} Ibid., p.154.
\item \textsuperscript{55} T.L.R.M., Vol. IV, p. 61.
\end{itemize}
The system of levying interest on arrears of revenue, due to the *sirkar* was introduced for the first time in 1862.\textsuperscript{56} Elaborate rules and guidelines were prescribed for the collection of arrears. Arrears of public revenue on land bore interest at the rate of six per cent per annum, wherever the interest was chargeable upon such arrears.\textsuperscript{57} When the tax with interest was not paid up, then such amounts together with the costs of process were recovered from the sale of the defaulters movable or immovable property, or both, in the manner recommended by the government. The detained property was brought to public sale unless the amount, with interest and all the expenses of the process was discharged at once. However, it was made that before this procedure was resorted to, due notice and enquiries should be done.\textsuperscript{58} The excess amount after sale was returned to the defaulter.

But if the arrears with interest accrued thereto and the necessary expenses were paid before sunset on the preceding day fixed for the sale, the defaulter was allowed to get back his land. The minimum period prescribed for the notification about the sale of the defaulters immovable property was one month.\textsuperscript{59} It was instructed that the lands proposed for sale should be at least proportionate to the arrears due. Further it was declared that the sale should be conducted by Tahsildars. In case the land revenue and income tax commissioner deemed it necessary, the sale should be conducted by the Division Peishcar. Care should be taken to see that adequate prices were realized so as to avoid unnecessary loss to the landholder.\textsuperscript{60}

\textsuperscript{59} Ibid., p. 174.
\textsuperscript{60} T.L.R.M., Vol. II, P. 94.
However there were obvious differences between fixed principles and prevalent practices.

The succession fee was a source of constant ill-feeling and exploitation of the peasantry. The property of the inhabitants was considered to belong to the king on their death and it could be inherited only after payment of succession fee in the Adiyara. It was a general levy of twenty five per cent on inheritance of property of all descriptions. For the purpose of commuting the succession tax, the value of the property was fixed first. In estimating the value of the deceased property, over fixation was made and the successor was frequently obliged to sacrifice a half or two-thirds of his inheritance.

Lands alienated were charged with a transfer tax called purushantaram. By the royal proclamation of 2 June 1865 a levy of two per cent was imposed on the transfer of pattom and other claims of lands. But in actual practice it went as much as forty per cent. This transfer fee was made applicable to lands involved in complete sale, mortgage and gift. It was also made that every transfer should be referred to the proverticar within three months, the failure of which would invite an additional levy of fine amounting three times the fee originally payable. Renewal fee was heavy and renewal rules were vexations. Though the renewal fee was fixed as thirty per cent of the land value, often a more was extracted.

Additional cesses on various denominations were levied both on wet and dry lands said to have represented the interest on debts originally contracted by the

ryots with government. Though the interest was paid continuously for a long time, the option of paying the principal was not preferred. By way of concession the government ordered that those who opted for payment of accumulated interest for twenty years were given the benefit of extinguishing the debt. But twenty years interest often exceeded the principal amount and the system was calculated in such a way that it worked unequally in practice. These extra cesses were called in the following denominations. Arthapalisa, pathuthala palisa, ner palisa, ubhaya palisa, polikada palisa, muri palisa, kudi palisa, anapalisa, acheetupalisa, palkudapalisa, mampattapalisa, namaskarapalisa, velipadupalisa and nallamulakku palisa.

Punishments for non-payment of revenue debts and arrears were crude and barbarous. The defaulters were brought before the sirkar official who drew a circle around the prisoner from which the non-payer dared not move. Then a sharp stone was gently laid on to crown his head and demanded payment of the required sum. If not paid, then the official placed a flat stone over the other and tied it firmly. Additional weights were gradually accumulated with a repetition of the demand until the sharp stone penetrated into the head. Ultimately either it ensured payment or caused a painful death of the non-payer. For non-payment of dues and fines, late night raids were undertaken in which the belongings of the defaulters were taken away and never returned even when the amounts were paid. They were deprived of their cows and cattle which were claimed as compensation for the tax which was in due.

66. Ibid., p. 216.
Oppressive punishments were imposed on the womenfolk of the defaulters. In the absence of men, women were tortured. The method adopted for such torture was that rice pestle twisted into their hair on a great stone placed on four small pebbles on their backs which forced them to stand all the time in an unnatural posture. Many different repressive measures were adopted for the collection of dues from the tenants, beyond all rational imagination. It included flogging and enforcement of drinking tamarind water. Beating and imprisonment were the common punishments imposed for extracting government dues. A proverb, still prevailing in Nanjilnadu, bears testimony to the above statement.

**Remissions**

The Travancore government was considerable in the matter of granting remissions to the tenants as and when demanded for. This practice was in force from the very early days in Nanjilnadu. Manalikkarai inscription of Ravi Kerala Varman of Venad dated 1236 A.D. refers to the tax exemption granted to the lands which failed crop. However that loss was compensated with the additional taxes levied on those lands which bore crops. This is somewhat a distinct form of remission, because the government lost nothing by way of remission. The burden fell upon those lands which harvested and naturally the cultivators of these lands were subjected to over assessment.

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Due to the successive invasions and sporadic raids from the east, the paddy lands of Nanjilnadu were exposed to destruction very frequently.\(^{71}\) The situation went out of control during the invasion of Thirumalai Nayaka, around 1674 A.D. The peasants were forced to suspend cultivation and cultivated crops were completely destroyed by the enemy hordes. It seems that the peasants who had their habitation between Mangalam and Manakudi represented the matter to the kind and thereupon the king ordered a general remission of \textit{orupumelvaram} for the \textit{pisnam} crop and instructed the officials to collect simple \textit{Melvaram} alone on the lands of Nanjilnadu.\(^{72}\) At the close of the seventeenth century, there were frequent raids and invasions from the Nayaks which caused much loss and damage to the cultivators. The king issued a royal writ by which he remitted the land taxes for thirteen years.

The above situations warranted a discussion on the nature of tax remissions and the different varieties of it. In general, the remission system in Travancore was divided into two categories and they were seasonal and non-seasonal. Seasonal remissions were further classified into \textit{Karivu} (failure or crops) remission, remission on wet lands cultivated with dry crops owing to insufficiency of water. The government declared that the grant of seasonal remissions was a matter of concession and not of right.\(^{73}\) Here lies the defect of the system, because it led to exploitative situations which favoured the revenue agents, leaving the state and ryots defrauded.

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\(^{72}\) \textit{Ibid.}, pp. 302-303.
Non-seasonal remissions were sanctioned in individual cases on special recommendations.\(^7^4\) It also had different forms relating to occasions. Under the scheme, remissions were allowed on the difference between settlement rates and existing *kuthagapattom* rates. Remission was also granted on settlement tax levied on *thanathuchita* lands, forming the sites of temples, palaces and other dignified places. The rest of the remissions that were granted on different circumstances comprised the third category of non-seasonal remission. However, this class of remissions was allowed only for a specific period, without affecting the nature of the holdings.\(^7^5\)

As per the settlement of 1739, remissions were granted for failure of crops or poorness in yield to the extent of twenty five per cent of the *pattom* fixed.\(^7^6\) It also refers to *tharisu* remission and *achupalisa*. Seasonal failures and water shortages favoured huge revenue remissions because many lands were left as fallow due to frequent water scarcity. Precarious wet belts in Nanjilnadu enjoyed this concession on many occasions and sometimes Edanadu also benefited out of the same concession. In 1839, both Nanjilnadu and Edanadu were granted with a *tharisu* remission on account of water shortages.\(^7^7\) Fallow remissions on certain rainfed and channel fed wet lands in Nanjilnadu owing to paucity of water supply became an usual practice. This customary practiced continued to persist till it was finally cancelled in 1909, when adequate crop insurance was given by the execution of Kothayar Project.\(^7^8\)

A *thirattu* of 1834 refers to *karivu* remission on *kanni* crop due to seasonal failure. However it was ordered that the tax on *khumbom* whether cultivated or not

\(74\). Ibid., pp. 63-64.
\(75\). Ibid., pp. 63-65.
\(77\). Ibid., p. 333.
should be paid along with one third of \textit{kanini} crop for which remission was declared earlier.\textsuperscript{79} A system of partial remission on wet lands cultivated with dry crops was practiced in Nanjilnadu. Huzur order No.308 in 1896 ordered such a remission to the extent of half of the wet assessment.\textsuperscript{80} The order became void in 1910 when the Kothayar Scheme was implemented and the assured supply was extended to these lands. Gardens, held on \textit{pattom} tenure and certain other classified properties, enjoyed a recognized right to Naduvukoor compensation. This remission amounts to twenty five per cent of the gross assessment, chargeable on increased cultivation.\textsuperscript{81} This concession was disallowed in 1818 because of the evils that creep into the system. But it met with protest and was subsequently allowed by a royal proclamation in 1825.

The remission of land revenue was a source of constant misgivings and bickering, both to the ryots and the government. The system could not work well since it had in itself many grievous irregularities. At first, the state sponsored revenue remission schemes were always partial and uneven. This disparity was governed by some presumptions based on the report of the revenue officials.\textsuperscript{82} For examples, it was the practice of allowing in Nanjilnadu, whereas the same privilege was denied to the cultivators of Edanadu. This was also quite true in the matter of \textit{nanchamelpunja} tax remission and Thazhakudi in Thovalai taluk and Agasteeswaram, Kanyakumari, Thamarikulam, Kulasekarapuram, Marungoor and Theroor in Agasteeswaram taluk.\textsuperscript{83}

\textsuperscript{79} T.L.R.M., Vol. IV, p. 284.
\textsuperscript{80} Padmanabha Iyer, \textit{op. cit.}, Vol. V., p. 2280.
\textsuperscript{81} Sankara Subbiar, Memorandum on Revenue Survey and Settlement, in Padmanabha Iyer, \textit{op. cit.}, Vol. II, Appendix - II, p. 245.
\textsuperscript{83} \textit{Ibid.}, p. 2280.
Secondly, the obvious defect of the system was that it was not beneficial to the actual tillers of the soil. Generally remission rules were applicable to the land owners and renters and as such the rent remission whatever the extent was utilized only by them. It affected the genuine interests of the cultivators who were left high and dry.\textsuperscript{84} Furthermore, the hard and fast remission rules put a potent obstacle to the distribution of gains under the system. The usual procedure for granting tax remission rules put a potent obstacle to the distribution of gains under the system. The usual procedure for granting tax remission was that the ryots should apply first to the Revenue Inspector with a court fee stamp worth of 2 \textit{chackrams} affixed in the application. The Revenue Inspector soon after receiving the complaint should inspect the spot; assess the nature of damage and report it to the Dewan Peishcar to his satisfaction.\textsuperscript{85} But very often it was not the case and so in many situations the ryots lost the benefit of remission.

The revenue agency also created hardship to the ryots in the matter of revenue remissions. The orders of the king granting remissions were usually kept secret by them. Further the evils of favouritism and nepotism worked in a big way and consequently the remission rights were monopolized by a wealthy minority who had close link with the revenue bureaucracy. It was a proven fact that the ryots enjoyed very little the benefits of revenue remission, while nearly the whole amount was swallowed by the \textit{sirkar} servants.\textsuperscript{86} Very often tax remission became a source a constant exploitation and corrupt practices of the revenue officials. Ryots could procure a remission and derive a profit only when paying bribes and presenting

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gifts. In this process the industries – cultivators had to pay his full rents, while the idle and unprincipled obtained a complete remission.

The nadavukoor remission was an engine of oppression in the hands of the village accountants who continued to encore and complicate the account without any balancing advantage. Consequently the government deemed it unfit to continue and by a royal proclamation in 1886 it was finally done away with. Thus we see that there are vast differences between the schematic representation and the practical functioning of the system. At the close of the nineteenth century there were frequent seasonal failures and it hampered the prospects of agriculture in South Travancore. The scarcity was partial in 1887, 1890 and 1894; and was considerable in 1893, necessitating large amounts of remissions. However, nothing substantial was achieved in the existing condition and consequently the government came forward with a proposal to abolish the system of remission, as it was unfavorable both to the tenants and State.

**The Revenue Bureaucracy**

The revenue administration in Travancore in the nineteenth century was the worst of all evils which demoralized the bureaucracy; defied State authority and reduced the tenants to the obsessive state of poverty. The hierarchy of revenue officials, comprised of *proverticar, kariyakkar, sarvathikariyakkar, valiyasarvathikariyakkar* and substituted them with Tahsildar confined only with revenue functions. At the bottom, there was the village accountant called ‘Pillay’.

This body of public officers was united with each other on fixed principles of combination and mutual support. A complaint against one of them was taken as an attack on the whole body and they organized together for their collective defence. They enjoyed vast powers – fiscal, magisterial, police and military.

On receiving appointments, they offered large nuzzars to the king and on ceremonial days they presented rich gifts which exceeded half of their pay. In the course of three or four years, they realized huge sums of money and by means of fraud and force, they transferred the property of the people for the benefit of the State. Therefore, the Raja, fully aware that their plunder would be transferred to his own treasury, imposed no restraint on their rapacity. Money was freely borrowed from private individuals and when repayment was demanded the creditors were thrown into the prison. The ignorance and illiteracy of the cultivators were exploited by the revenue officers to make demands for dues which had been already paid. Complaints of people were of no use and offer of bribe proved to be the sole remedy.

There was scarcely any revenue officer who had not swindled a portion of the public revenue. The officers depended on unfair exactions for their personal luxury, since a major portion of their salary was paid to their supervisors. It became a fixed principle that no money was allowed to pass through the hands of the revenue officials, without retaining a portion of it. Much revenue was intercepted on the way to treasury and the spirit of public robbery prevailed. Bribery and extortion prevailed.

91. Ibid., pp. 48-50.
92. Ibid., p. 125.
93. R.N. Yesudhas, op. cit., p. 100.
in all parts of the revenue administration and hence the increase in the salary had very little effect in reducing corruption.

Official tyranny produced the greatest portion of the sufferings of the cultivators. Tax receipts were given for half the sum actually paid and thus illiterate ryots were defrauded. Documents were collected in the name of renewal, but never returned or altered and libitum.\textsuperscript{94} Tax receipts were written in more indefinite matter. Such documents were of no use in the court in case of litigation. The Dewan and all officers subordinate to him were empowered to impose fines at their pleasure. They oppressed the people embezzled the collections and disobeyed orders. The complaints, grievances and disputes were to be settled by revenue officers who had neither time nor integrity to perform the duties of judges.\textsuperscript{95} The complaints of the people increased every day and in fact there was no administration of justice in the country.

While assessing the revenue, they over taxed the lands and the extra collections went directly into their pockets. Remissions were kept secret and the entire amount was collected and swallowed by them. Fraud and corruption became the inseparable evils of the revenue bureaucracy. Temple revenues were swallowed and even temple lands were sold for their personal luxury.\textsuperscript{96} Garden crops were cut by force for their own family needs. Money dues once paid was never entered into the accounts, and was shared among the officials. Fresh demands were made and collected by every kind of coercive procedures. The Dewan was inaccessible to

\textsuperscript{94} Samuel Mateer, Native Life in Travancore, London, 1883, p. 365.
\textsuperscript{95} R.N. Yesudhas, \textit{op. cit.}, p. 28.
\textsuperscript{96} \textit{Ibid.}, pp. 28-30.
complaints and the lower classes were not allowed to enter the courts and seek justice. Even when they filed a petition against such oppression, the judgment was partial and unfavourable to them and the interests of the officials were safeguarded.97

The tahsildars and their understrappers made unscrupulous exploitation of the peasantry. Since the tahsildars discharged police and revenue duties, they could disturb the peace and comfort of the people in different ways. Some of them had the known abuse of keeping themselves aloof from the poor ryots. They were avaricious to see a decent dress on any man of humble origin or the chest covered with a cloth.98 The proverthicars fabricated evidence and fermented litigation. Against the State demand fixed from the ryots in an unusual way. As has been well said, “an ill-disposed proverthikaran is the very personification of oppression, injustice, bribery and illegality and no official in the ranks of the public service combines in a single person so many evils as are daily found in the doings of such a man”.99

The karyakkars were the most cruel and barbarous among the revenue officers. They enjoyed vast powers and were an embodiment of cruelty, tyranny and rapacity. Every karyakkar had a treasury and money was spent lavishly for their luxury. In fact, out of the taxes extracted from the ryots, a huge sum was swallowed by them. The Raja imposed no restraint on their rapacity, quite aware that their plunder would soon be transferred to his own treasury.100 As Munroe observed “the author of the kariyakkars enabled them to prosecute the system of rapine, fraud and

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97. Nanoo Pillai, Sketch of the Progress of Travancore, M.P.
99. Ibid., p. 373.
100. Col. Munroe as quoted in Yesudhas, R.N., op. cit., p.75.
coercion. It was essential to maintain the purity of the revenue administration of the country that they should be divested of the magisterial functions”\textsuperscript{101}

The gradation of ranks among them acted as an obstacle for the execution of their duties. An order disagreeable to the revenue officials was seldom enforced. It was sent from the \textit{Valiyasarvathikariyakkars} with a private intimation to disobey and it was conveyed from the \textit{sarvathikariyakkars} to the \textit{kariyakkars} and from the \textit{kariyakkar} to the \textit{proverthicar} with similar request.\textsuperscript{102} If called to account, they asserted that they had transmitted the orders and blamed their inferiors for the failure to execute the orders. Attached to the \textit{kariyakkars} was a regular gradation of accountants who managed the revenue accounts and in general they surpassed the \textit{kariyakkars} in extortion and plunder.\textsuperscript{103}

The revenue accountants were so corrupt that large amounts were left as arrears, though the peasants had promptly paid them. The \textit{kaikanakku} accounts maintained by them were a source of constant chaos and conflicts.\textsuperscript{104} The peasants were always at their mercy, since they were ignorant of the State demand. Accountants used to examine \textit{puduval} when pinched by demand at home. While assessing garden lands trees were under-classed in order to get a handsome bribe. Cultivated lands were falsely accounted as uncultivated in the revenue register and the amount collected from the ryots of these lands was misappropriated. It was customary

\textsuperscript{101} Kerala Society Papers, Vol. II, p.47.
\textsuperscript{102} Yesudhas, R.N., \textit{op. cit.}, p.18.
\textsuperscript{103} \textit{Ibid.}, p. 20.
\textsuperscript{104} Padmanabha Iyer, \textit{op. cit.}, p. 135.
for them to refuse authority and they out did the Pindaris in torturing and plundering the poor ryots.¹⁰⁵

The misconceived and ill-practiced revenue policy adopted by the Travancore State and the organized oppression let lost on the peasantry by the revenue bureaucracy posed a serious hurdle for the agricultural progress of the State. The result of the anarchic pattern of revenue administration was that inspite of the good system of irrigation and inducements for cultivation, the interests of the peasantry was not the more. Due to the hazards of tenurial system, uneven and over assessment, revenue fraud and frequent government demands, the margin of profit out of agriculture was very meager. There was no accumulation of capital and the bulk of the agricultural population was able to derive only a bare subsistence from land. Consequently the situation warranted a thorough overhaul of the existing revenue structure and of principles of agrarian relations.