In this chapter we will deal with the practises of *ijara* as they developed first under the Marathas and then under the British.\(^{(1)}\) Since the existence of the fiscal administration of the Marathas was based on a war economy the *ijara* practises seem to have been most suitable to their need in the contemporary politic-administrative structure. And therefore, like in other Maratha controlled territories, the well systemised Mughal administration gave way to one based on *ijara* or revenue farming in Gujarat as well.

Both the Peshwa and the Gaekwad adopted the practises of farming in administering the territories under their respective controls till 1800. In that year the Peshwa farmed his share of acquisition to the Gaekwad for 5 years and in 1805 for another period of 10 years.\(^{(2)}\)

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1. The word *'ijara'* is usually employed to denote a lease or farm of land held at a defined rent or revenue whether from government direct or from the intermediate payer of the public revenue. See Wilson's Glossary, P.562.

2. Territories ceded by the Baroda Government for the payment of the expenses of a British subsidiary force, Account No. 5854, CROB.
that revenue farming originated during the time when the Marathas held sway in Gujarat would be incorrect, for we find that it was in existence since long, only it was given a wider scope by them. Not only land revenue but other items of revenue too such as *sayer*, *zakat*, were given on lease.

**Kamavisdar:**

An important farmer at this time was the Kamavisdar. As has been mentioned in the previous chapter, taking advantage of the political instability that prevailed in Gujarat at the decline of the Mughals, the local officers viz. the Desais, Majumdars, and Patels had come to acquire great wealth and influence. When the Marathas established their sway in Gujarat, they introduced the office of the Kamavisdar who was invested with the principal control of the Pargana. The detail management was left in the hands of the local officials while the attention of the Kamavisdar was restricted to a general superintendence of the affairs of the pargana. Thus although the Kamavisdar acquired the supreme authority over the area under his jurisdiction, the internal management still remained in the hands of the same persons who were charged with it under the Mughals.

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In the pargana revenue administration, the Kamavisdar was the sole incharge of the pargana, conferred with both revenue and magisterial duties. It may be supposed that the office of the Kamavisdar was auctioned right from its inception. For when the Marathas adopted the farming practices as an administrative device in their territories in Gujarat, they introduced the office of Kamavisdar as an important ijaradar simultaneously.

When the office of the Kamavisdar was auctioned and conferred on the highest bidder, the latter was required to enter into an agreement with the government, termed a Kalambandi which detailed the terms of his contract. An examination of the Kalambandis show that the Kamavisdar was required to see that the revenue collections under different heads such as Jamabandi, Nazarana, Ghashdana, Dharala Vera, Dundfoorey were made as per the terms of the Tahud or agreement. All information and details about the revenue administration of the pargana were to be

5. A kalambandi appears to have been an agreement with the Kamavisdar of the pargana, laying out the terms of the contract, the revenue collections and management of the district.
6. Four kalambandis have been studied, 3 pertaining to Kheda district of the years 1775-76, 1779-80 and 1811-12, and one to Broach of the year 1772-73. Daftar Nos. 287, 289 & 291. C.R.O.B.
given to the government generally by the end of the first month of the new Murgsaal. The revenues were to be submitted as and when the instalments expired. If not, then for the remaining amount, interest was to be given at the rate of Rs. 1/- per month. However no balances were to be left. If in case some part of revenue was left unrecovered he was to settle the same with the Karkun of the government and give surety for it to the new Kamavisdar in the year to come.

In case of any natural calamity or in the event of a peasant's revolt or desertion the Kamavisdar was entitled to a remission in the stipulated sum of revenue after proper investigation by the government Karkuns. Only those expenses as detailed in the nemnook were to be made, all other unsanctioned expenditure was to go from the Kamavisdar's pockets. He was also entitled to get money for the expenses occurred in maintaining a sufficient military force to enforce law and order in his pargana and in obtaining Ghasdana from the Mewasi villages.

On the whole a Kamavisdar was solely incharge of collections and expenses of his pargana. The several loop holes in the revenue administration furthered the vested interests of the Kamavisdars. First we find that the annual amount of assessment from the different villages was not declared at the beginning of the revenue year
Starting in the month of July or August/September, the Kamavasdars collected the taugee or about a third part of the accountable revenue of the year from every village Patel. In the 2nd stage during the month of September/October or November, they recovered the Pota bhag which was as much as the first instalment. After this the Kamavisdars calculated the deficiency to make up the government's revenue and expenses of management. Then, conversing with the Patels, a paper in which was inserted the amount of the revenue demand was presented on which they were ordered to put their marks and produce the security of a Bhat. This procedure left much to the discretion of the Kamavisdar. And thus remissions in the revenue could be secured by bribing the Kamavisdar. The manner in which the practises of Rasad and Manoti as well as Roze Talbana benefited the Kamavisdar has been discussed in Chapter III.

Again, being the judge and magistrate, the Kamavisdar could accumulate quite a great deal of money by fines which as Col. Walker has stated......'is a chief source of revenue and which are imposed with little or no consideration to the circumstances of the person fined.'

7. List No. 11, Kaira Rumal, P.A.
The interests of the Kamavisdars being temporary, they probably would have made little effort to impart an impartial and correct administration of justice.

There were other means adopted by the Kamavisdar to exploit the ryots. In about the month of July/August it was customary for the Kamavisdars to call upon the ryots to come to the Qosbas with dubbas of excellent ghee and given it to them for Rs. 6/- per maund (to the amount of perhaps 50-60 maunds) when they could get from the same 15 or 25% more in the market and for which low price they were not paid till the end of the year and then only by crediting it in their taxes.

Then the Kamavisdar usually purchased grain when cheap. He did not lay up stores of it in his own house for it was liable to be destroyed. Instead he gave it in charge to the Banians from whom he brought what he wanted for his own use, when very low, debiting himself therewith and when it became clear he demanded the high price for his original deposit.

Some of the Kamavisdars also kept, apart from cultivation, extensive tracts of arable government land which was called Kooran. From these lands the Kamavisdars cut down large quantities of hay, out of which they fed their

9. List No. 11, Kaira Rumal, P.A.
horses and sold the remainder without accounting for the proceeds to the government.

Tailors, carpenters, blacksmiths, shoe makers and other craftsmen were continually called to serve the Kamavisdars at scanty and inferior rate of wages.

The Kamavisdar would have been rather tempted to include in such malpractices, when he realized that his tenure was temporary and could be given to anyone who offered a higher sum in the year to come. The documents at our disposal speak of about 65 revenue farmers (Kamavisdars) between the year 1752 to 1815 in the Maratha controlled territories of the Kheda District in Gujarat. The parganas were leased to the Kamavisdar for 6 months, one year or more than one year. Out of 65 Kamavisdars above stated only 12 farmed for more than one year while a majority held the lease for one year. This proves that leases for one year were more common. In 


11. For instance the Chauth of Cambay was farmed to More Bapuji and Jeevaji Sindhe for six months each in 1673/64, Prant Ajmas Gujarat, 23, Rumal 23, P.A.

12. For instance Malhar Bavaji farmed the Mahundha pargana in 1773-74 for one year - Daftar No. 291, Pudka No. 295, C.R.O.B.

13. For instance Ambaji Dhundiram farmed the Nadiad revenues from 1790/91 to 1995/96. Daftar No. 289, Pudka Nos. 11-16, C.R.O.B.
instances the Kamavisdar was the farmer for more than one pargana in the same year, (14) while in other cases he changed his pargana from year to year. (15)

The Kamavisdar in the performance of his duties was assisted by Karkuns and Sibandi. Their salaries are given in the documents, under the heads of Mahal Majcoor or Shahiroo. Pargana-wise break-up is as follows. (16)

<table>
<thead>
<tr>
<th>Names of Parganas</th>
<th>Salary of Kamavisdar</th>
<th>Salary of Karkuns</th>
<th>Salary of Sibandi</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mehamdabad</td>
<td>2.32 %</td>
<td>3.8 %</td>
<td>11.5 %</td>
<td>15.2 %</td>
</tr>
<tr>
<td>Cambay</td>
<td>1.12 %</td>
<td>2.02 %</td>
<td>8.6 %</td>
<td>11.92 %</td>
</tr>
<tr>
<td>Petlad</td>
<td>0.5 %</td>
<td>1.15 %</td>
<td>4.8 %</td>
<td>6.25 %</td>
</tr>
<tr>
<td>Nadiad</td>
<td>1.37 %</td>
<td>0.5 %</td>
<td>2.54 %</td>
<td>4.41 %</td>
</tr>
<tr>
<td>Matar</td>
<td>1.2 %</td>
<td>0.6 %</td>
<td>2.1 %</td>
<td>3.9 %</td>
</tr>
<tr>
<td>Mahundha</td>
<td>1.85 %</td>
<td>1.4 %</td>
<td>8.4 %</td>
<td>11.65 %</td>
</tr>
</tbody>
</table>

N.B. The percentage has been calculated on the Jama averages from 1752 to 1815 A.D. The salary of the Kamavisdar generally depended on the degree of favor he enjoyed with the government. A little more advance of Rasad

14. For instance Malhar Rao Gaekwad farmed the revenues of Antroli, Balasinore, Virpur, Thasra, Mehamdabad, in 1770-71. Prant Ajmas Gujarat, Rumaal 44, P.A.

15. For instance Govind Ganesh farmed the Cambay revenues in 1779-80 while that of Mehamdabad in 1780-81. Daftar Nos. 287 and 291, C.R.O.B.

16. For Ref. See No. 10.
would obtain an increase in his salary and other allowances.

Methods of lease:

There were generally three methods of leasing the revenues as prevalent under the Marathas. The first was called Makhta, under which the Kamavisdar had to pay a fixed amount of collections as per the stipulation in the agreement. If he sustained a loss in the Jama in consequences of causes not under his control, he was liable to get reductions after proper investigations. If he, in case, realised more than the stipulated amount then the surplus was retained by him and not paid to the Sarkar. Under the second arrangement viz. the Kutcha, the Kamavisdar was obliged to pay to the Sarkar whatever amount he was in a position to collect from the pargana after deducting all expenses incurred.

17. The ijara system as it developed during the first half of the 18th century has been discussed in N.A. Siddiqui Op.cit., P.92-101. He examines the way in which the zamindars were affected by ijara.

18. For Makta or muqta as used during Mughal rule see Ifran Habib Op.cit., P.235-236.

19. The following parganas of Kheda District were leased on makhta under Marathas - Petlad in 1761/62 and 1773/74, Cambay 1774/75, 1777/78 and 1789/90 to 1794/95, Thasra 1772/73, 1776/77 and 1783/84 and Mehmendabad in 1770/71 1772/73, 1791/92 and 1815. Prant A.imas Gujarat, Section 33, Rumals 12, 24, 43,44,47 and 55. P.A.

20. Examples of Kutcha farming include Petlad in 1787/88, 1791/92, Thasra in 1787/88, Mahendabad in 1776/77 and 1787/88. Ibid., Rumals 12, 43, 49, 54.
The first practise was obviously more profitable to the Kamavisdar and therefore was in greater prevalance. In cases, where the Kamavisdar farmed more than one pargana in the same year, it was not necessary that the different parganas could be held only under one type of leasing agreement. For instance in 1776/77 Khanderao Gaekwad farmed the Thasra revenues on Makhta while that of Mehamdabad on Kutcha in the same year.\(^{21}\)

The third type of arrangement was that of istava which implied the practise of increasing the revenues gradually on lands for the sake of improving them. The revenues of Mehamdabad were held on istava in 1752/53 and 1754/55 A.D.\(^{22}\)

Villages that had become waste, ruined or depopulated the Kamavisdar was at liberty to lease it to the Patels or others who would improve it and these people again had the option of parcelling out the uncultivated lands of the villages to others, on such terms as the parties might agree upon.\(^{23}\) This system known as the Patta was quite well known and was considered an excellent device for improving waste lands and making them suitable for cultivation.\(^{24}\)

23. These Pattas were usually held at a reduced rate of revenue. Col. Walker *op.cit.*, P.25,41.
24. Similar practises of ijara were followed under the Mughals for improving the waste lands. Irfan Habib, *op.cit.*, P.235; N.A. Siddiqui, *op.cit.*, P.95.
Besides land revenue, the practices of ijara had also penetrated to the other fiscal units of the parganas' economy. Thus for instance the rights of collecting the Saver, Mahajan Vera and some other cases were also given on ijara. It seems that the Kamavisdar after obtaining the farm for the entire pargana would farm out most of its revenue yielding units to other wealthy men, most probably of the same pargana, thus reducing in a way his own responsibilities, though this was done perhaps to gain more profit without involving himself in any undue risks.

By the last quarter of the 18th century some of the Desais and Amins had come to acquire great wealth and influence in Gujarat. As has been discussed in the 4th Chapter in certain cases they even came to farm the revenues of different parganas.

System of Tahuda:

Apart from directly farming the revenue of a pargana, the Desai and Amins were associated with the pargana revenue administration in another way. As has been mentioned earlier the districts were farmed to the Kamavisdars who were quite ignorant of the resources of their territories.

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25. For instance the Saver revenues of the Petlad pargana were farmed in the year 1763/64, 1765/66, 1773/74, 1779/80, 1785/86, 1788/89, 1789/90. Prant Amins Gujarat, Series 13, 19, 25 and 43, P.A.
Moreover the date between that when these men or their agents arrived in the villages and that for setting the Jamabandy was too short for them to obtain any knowledge of the resources of the country. (26) Thus when the Marathas introduced Kamavisdars and invested them with the principal control also introduced the system of Tahud engagements which were entered into by the local officials viz. Desais and Amins who possessed very superior local knowledge. (27) Before the Kharif crops were ready for reaping the Amins and Desais of the different districts were assembled to secure their services in the ensuing settlement by taking Tahuds or agreement from them for the revenue of the year, the amount of which was regulated by the season and by the experience of former years. In these agreements they agreed to make good a certain sum on certain principles from the pargana to which they belonged, to render an amount of all their realisations and to give due credit to the government for any sum that they might collect over and above the sum they had become bound for. (28) The practise of granting Tahuds was considered as the best means of engaging the interests of these officers in the due performance of the

duties. The credit and respectability which was attached to the office of the Tahudar naturally induced the Amins and Desais to aspire to a worthy conduct.

These Tahuds which were entered into by the amins of the parganas were not considered in the same light as engagements that were entered with the professed farmer. For while the Amins and Desais were called only for the security of a Bhāt which was deemed a sufficient pledge for their adherence to their agreements, the Kamavisdar unless he was a moneyed man, was always obliged to render the security of a safaff to the government. (29)

The amins and desais on being invested with the office of a Tahudar proceeded to the district charged with a letter to the Karkun advising their appointment and directing him to co-operate with them in the revenue duties. The particular duty of the Karkun was to preside in the revenue Kutcherry of the pargana. He was instructed to consider himself as a check on the amins and the desais as well to lend them his support.

Thus we find that the Kamavisdars and their agents were wholly and entirely dependant upon the Desais and Amins to whom consequently the country looked as to their

29. Ibid., P.3983 - 3984.
only permanent superiors, for the Kamavisdars or their agents were changed frequently. (30)

Merits and Demerits:

Revenue farming as such was an excellent administrative device especially when local knowledge of resources was scarce. For the Marathas who were always in haste and had little time and resource for detailed and intricate management, farming of their parganas was preferable. For the improvement and amelioration of depopulated and improverished villages and lands it was again considered suitable.

Besides, the system of auctioning natured a competitive spirit amongst the farmers and this perhaps would have propelled them to maintain the prosperity of their different areas of jurisdiction. Exploitation at certain levels did take place but this too, we may assume, would have been within the limits for, a rapacious farmer always ran the risk of suffering greater losses by the migration or desertion of a disgruntled peasantry.

Thus, it seems that the British were unduly harsh on the Maratha system of farming, in their early reports in the first decade of 19th century. The statement of their early administrators are quite obdurate. "All trace of

30. (Bombay Revenue Selections.) P. 711.
any system which may have existed in the period of Mohammedan rule had completely disappeared and a system of farming which had but little reference to the value of the resources, was adopted in its stead. The farmers who had but a temporary interest in the country placed at their inercy, directed their whole energies to make settlements any how, and to realise them as quickly as possible.\footnote{R.D.D. 1820, No.149, P.381-382.\footnote{Ibid., 1815, No.101, P.2010.\footnote{S.R.B.G. No. CXIV, P.9. Also see Chap. II.}} Again, "the mode adopted since the establishment by the Marathas for realising the revenue of Gujarat viz. by that of farming, a system, which only looks to the recovery of a given amount which never descends to any scrutiny into the sources where such a sum is to be derived and which its objects secured is equally satisfied whether the same has been effected by the alienation of those sources or by the due and regular appropriations of their annual return.\footnote{R.D.D. 1820, No.149, P.381-382.\footnote{Ibid., 1815, No.101, P.2010.\footnote{S.R.B.G. No. CXIV, P.9. Also see Chap. II.}}

Ofcourse, it cannot be denied that excesses in certain cases were committed. For instance, some of the\footnote{R.D.D. 1820, No.149, P.381-382.\footnote{Ibid., 1815, No.101, P.2010.\footnote{S.R.B.G. No. CXIV, P.9. Also see Chap. II.}} narwa and bhagdari villages in Gujarat, more in Surat and less in Kheda and Broach broke down under the pressure of increased demands of the farmers.\footnote{R.D.D. 1820, No.149, P.381-382.\footnote{Ibid., 1815, No.101, P.2010.\footnote{S.R.B.G. No. CXIV, P.9. Also see Chap. II.}} Some of the villages were deserted and never re-occupied by their original owners and in others the farmers usurped the rights of the
original proprietors. This was especially the case in the Surat Attavesy, where the powerful Desai families contrived almost everywhere to oust the old Patels and to divide parganas and villages among themselves as their property.

Again, the malpractices and excesses of the Kamavisdars (as have been stated earlier) seem to have stemmed from a lack of supervisory control on them from above, rather than from theoretical defects in the farming system as such. For, as the Kamavisdar was the sole in-charge of the pargana with quite a lot of power in his hands, it was necessary that he be properly checked and controlled from temptations and selfish interests. This control seems to have been lacking under the Marathā which give rise to abuses in the farming system. Otherwise there does not seem to have been any loopholes in the system, the defect lay in its implementation.

Thus we find that in spite of the excesses of the revenue farmers there was an increase in the revenue of the different parganas; whether this stemmed from an increased rate of taxation in difficult to say. However it does provide evidence of the parganas being
Thus we have one of the British administrators admitting in 1822 A.D. that in spite of the exactions of the Kamavisdars the Petlad pargana appears to have prospered under the Marathas.

**Changes under British:**

When the British established their sway in Gujarat, they had little knowledge of the resources of the country. Therefore they found it expedient to adopt the farming system as agreeable to the Maratha practise for the first seven years.

For the realisation of revenue and local management Mukhta agreements were concluded with the Kamavisdars for the parganas of Nadiad, Matar, Kheda, Dholka, Bijapur, Kadi, Dhandhuka, and Ghoga (the last

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34. For instance the Petlad pargana shows an increase from Rs.2,63,273 in 1767/68 to Rs.4,63,054 in 1793/94; Mahundha Rs.14,870 in 1729/30 to Rs.1,54,498 in 1786/87; Kapadvanj Rs.30,501 in 1808 to Rs.41,001 in 1815; Nadiad Rs.2,08,167 in 1779/80 to Rs.2,32,700 in 1795/96; Mehimabad - Rs.12,900 in 1761/62 to Rs.42,576 in 1815; Thamna Rs.17,385 in 1752/53 to Rs.50,340 in 1815 and Thasra Rs.12,806 in 1763/64 to Rs.42,011 in 1815. Prant Ajmas Gujarat, Section 26, Rumals 24, 43-52, P.A.; Daftar No.289 and 291, Pudka Nos 1 to 16 and 99. C.R.O.B.

35. R.D.V. 1823, No.24/76, P. 394.

36. R.D.V. 1827, No. 29/182, P.279; G.W. Forrest, Maunstuart Elphinstone, P.489, mention only five years.
five were later included in the Ahmedabad Collectorate)\(^{(37)}\)

The principal obligation on the part of the English company was to afford the Kamavisdar a due share of military protection, of the latter not to oppress the ryot and to pay the revenue by instalments. The Kamavisdars were strictly forbidden and bound by their agreements not to exact more than the Jamabandy. The cultivators in common with all, in the country were informed of the above circumstance by proclamations and were fully apprised of the consequences attending on corrupt conduct either of any of the agents of the government or of the members of their own society.\(^{(38)}\) The pargana of Mahundha was given on Kutcha to one Lallubhai Mangaldas for a revenue of Rs. 1,16,001.

The system of Tahud engagements which were entered into with the local officials viz. the Desais and Amins was also continued by the British for the first seven years. These engagements have been studied in detail earlier and therefore do not require a minute examination. Suffice is to say that the British in their early years continued the Maratha system of farming for revenue and administration purposes.

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Sirpao donations in the form of turbans and shawls to the Desais who had farmed the revenues as well as to the Bhatas who acted as their security were also continued. (39)

In a letter dated 1st June 1806, the Collector of Kheda stressed the need for continuing the office of the Kamavisdar due to the assistance which was derived through his influence for the proper collection of revenues especially in the refractory villages. (40)

In 1811/12 the services of the Desais and Amins were laid aside, that of farming to the Patels was adopted. However soon after, in 1815 it was found that no true account of the resources could be obtained from these persons. (41) A scheme was therefore partially reported to of setting up competitors to the Patels, leasing the village to the person who made the highest offer. From this period the system of leasing the villages to Sahukars and other men of capital on increasing istavas was gradually introduced till the year 1823 A.D. However by far the greater portion still remained with the Patels either on ordinary leases or more frequently on increasing ones. (42)

39. Ibid., 1807, No. 57, P. 1465-1472. The collectors were however instructed to reduce and gradually to abolish them.
40. Ibid., 1806, No. 51, P. 1674.
41. R.D.V, 1827, No. 29/182, P. 279.
42. Ibid.
Villages were given to persons other than Patels and Paticars on account of three reasons: (43)

(1) When the resources of a village were not known and the Patels refused to show the accounts or given account of revenue equal to what the village was supposed to be capable of yielding.

(2) When the village was in such a state that it required the assistance of more enterprise and capital than the Patel could command in order to bring the lands in a better state of cultivation.

(3) It was sometimes necessary in settling the revenue to grant a few villages to others than Patels in order to make the Patels some forward and agree for the of their villages as it was impossible to superintend properly the collections if the whole was held Kutcha.

The usual conditions for such leases were: -(44)

(1) that the farmer would regularly pay the amount of revenue stated in the lease.

(2) that he would collect from the ryots according to the established custom of the village forfeiting three times the amount of any sum he might collect beyond that amount.

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43. R.D.V. 1821/22, No. 21/45, P. 841-842.

44. Ibid.
(3) that he would take care of the ahadee of the village and hand it over in the state in which he received it making up any loss that might be sustained, from people having deserted the village in the year after his lease expired.

(4) That government would allow an abatement according to the custom of the country for any loss caused by circumstances beyond the control of the lease holder.

**Lease of deserted villages:**

In Gujarat, the rates of revenue in the leases of deserted villages granted to the parties were stipulated from a consideration of the nature of the soil, the difficulties or facilities attending its cultivation, the state of the society around the distance from a market for surplus produce as might be deemed equitable, it being no object to impose heavy burdens on the first efforts of the undertakers.

The undertakers (lease holders) alone advanced the capital while they received a compensation for their risk and some profit from the difference between the revenue that they might agree for with those who settled in the village and that which they had to pay during the lease to government. The lease holders were further rewarded by a Passaita and by the office of a Patel when the settlement had been formed in wastes in which villages had never
before been established. In case, however, of the re-establishment of villages, that might have been deserted, the representative of the old Patel family was selected for that office though it was often necessary to aid his efforts in re-establishing the village by joining with him for a given numbers of years a person of capital and of experience in such matters.\textsuperscript{(45)}

Besides using the agency of the lease holders for establishing new villages or re-establishing old deserted ones, their agency was as in the case of the Kapadvanj pargana, for example, solicited with the view of attempting to improve the condition of villages which had for a long course of time both from the habit of their population and from their poverty been productive of but little advantage either to the community or government.\textsuperscript{(46)} The measure therefore of granting leases in this pargana had for its object to introduce a more industrious class of inhabitants to establish a more profitable description of husbandry and therefore to improve the moral and physical condition of the present population.

Though the payments by the ryots could not be defined\textsuperscript{(45)}

\textsuperscript{45.} Here we might give the example of the village of Dwarkapurä established by Dwarkadas Sunderdas of Nadiad. For details see Chap. I.

\textsuperscript{46.} \textit{R.D.D.} 1820, No. 160, P.5358 - 5359.
in the leases, the deeds contained a clause (as has been mentioned earlier) which prohibited the lease holders from over exaction.

**Lease system as developed by the British:**

In his annual report for the year 1818/19 the collector of Kheda Mr. Robertson stated the profits of the lease holders for that year in the different parganas, to be about Rs.76690. (47)

However the system of leases was not always successful and suffered from drawbacks. For instance in the Mehàmdabad pargana, nine of its villages were leased out to persons otherwise unconnected with them on leases for 3 years viz. from 1818 to 1821 A.D. (48) Everyone of these farmers without exception, experienced heavy losses although they strained the village resources to the utmost and thus the revenue fell in 1821 when most of the village, were retained Kutcha i.e. the collections were made immediately by government through the agency of the Talati. Among the farmers one Uttamdas Kasundas, a Patel of Wama- lee made himself conspicuous by his rapacity in endeavouring to realise the extravagant sums he had contacted to pay. He held 3 villages and in one of them Sunsolee, he

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47. *Ibid.,* No. 50, P. 461-483.  
adopted the unwarrantable measure of laying an equalised beeghoti upon the whole of the lands, both government and alienated indiscriminately thus overturning all the old established usages.

Similar was the case in the Petlad pargana where in also the system of letting villages by auction to the highest bidders was found to be productive of great oppression to the ryots, of individual loss to the farmers and of an ultimate decrease of revenue to government.\(^{(49)}\)

An evidence of 1822 points out to the fact that though the government encouraged the system of leasing villages to the Patels or other capitalists, yet there was an increasing trend to hold the maximum number of villages as Kutcha.\(^{(50)}\) Thus in 1820/21 out of 568 villages, 370 were held Kutcha, 102 settled with Patels and only 95 farmed to strangers. This was in contrast to the year 1817/18 wherein out of the same total number of villages, only 91 were held Kutcha, 134 farmed and 304 settled with Patels. With the implementation of the Talati Regulation of 1814, an insight was gained into the

\(^{(49)}\) Ibid., P.104. Farming also broke up the narwa system in many villages and later it became difficult to resore them. This was because, it superceded the authority of the Narwadars and was a clear infringement on their ancient rights.

\(^{(50)}\) R.D.V., 1822, No.3/27, P.439.
resources of the parganas and the cultivators, thus the Kutcha system of management could be well regulated. The chief advantage of this system was that there were hardly any persons deriving a profit between the ryot and government and consequently the whole of the collections came into the government treasury. (51) Again there was less chance of over-exaction as the Talatis had little motives to collect above the ordinary rates.

If a Narwa village was held Kutcha, the government set aside the Narwadars, collected from each Patidar and managed on its own the common lands or Majmum, (52) If a Senja village village was held Kutcha it corresponded to a ryotwati settlement. The Patels in Senja villages continued to go through the forms of farming their villages, but as the farm was not given till every ryot's revenue had been settled, the Patels had little chances of gains or the risk of losses except discovering abuses. (53)

Thus we find that since the Talatis became more efficient, the ryotwari system was more extensively introduced in reality rather than in appearance. (54) The position of the Patels was much impaired by this change. (will be discussed in Chap. VII).

51. Ibid., 1823, No. 24/76, P. 415.
52. G.W. Forrest, Mounstuart Elphinstone, P. 479.
53. Ibid.
54. Ibid., 489.
The Collector of Kheda in his report dated 3rd Sept. 1821 observed that in many of the villages which had been held Kutcha, there was generally a small decrease in the revenue. (55) This decrease, it was thereby stated, was made up of small sums and was owing to the want of some person in the village who had an interest in the amount of revenue to be realised.

On the other hand, there was an increase in revenue in all villages granted on leases. As most of the leases granted in former years were to expire by 1821 A.D. it was felt that in the new leases the agency of Patels might be revived especially for the cultivation of Guwuttea land. (56) When a village was held Kutcha, the most of Talati could do was to grant leases of this land to those who might farm them or if zealous he perhaps went around and solicited the ryots to take them. The Patel on the other hand if he had agreed for revenue of the village, he not only granted leases to those who were willing to receive them but he used his credit to procure money and cattle for others in order to enable them to cultivate a portion of the land also. It was only after having disposed in the above manner as much of the land as possible that the Patel and his relations made every exertion to cultivate

56. Ibid., P. 416.
as large a portion as possible of the remainder. As such the Patel felt a permanent interest in the village and would seldom make extra collections to the detriment of his cultivators.

The advantage of holding a village Kutcha for one or two season for the purpose of enquiring into the rates of collections, the circumstances of the ryots and the state of the lands was no doubt great but only a few villages in each pargana could be managed properly in this way. In fact, it was observed, that the Kamavisdar could not possibly attend to all the villages and that consequently the enquiries that took place were imperfect.

Thus, it was stated by the Collector of Kheda, Mr. G. M. More, that once the state of the village had been correctly ascertained, the Patels were to be again allowed to agree for the revenue of it.\(^57\) In like manner, had all villages been formerly managed under the Marathas, seldom being held Kutcha. The Patel being the natural head of the village, the support which he afforded to the ryots was of the greatest advantage both to them and the government, but it was only when he had an interest in the amount of revenue that he could be expected to afford this support. This also enabled him to keep up the respectability of his station and prevented him sinking into

\(^{57}\) Ibid., P. 418.
the condition of a common cultivator which he gradually would have done, had the village for a successive number of years been managed by the Talati.

Regarding the question, whether leases were ever granted to ryots, we find that the government only granted such leases to ryots, when the latter wished to bring waste land under cultivation or to make some expensive improvements such as digging a well etc. (58) The terms varied according to the nature of the improvement and the state of the land. Patidars, however, were in the habit of granting leases to cultivators for the whole of the land which they wished to cultivate. These leases were for an indefinite period and merely stated the quantity of land and the amount to be paid. Pattas were not given by government, though Patidars used to formerly grant pattas.

In European countries leases were adopted as the best means of promoting agriculture. (59) In fact, those parts of England and Scotland, which had shown vast improvements were those in which the farms had been held on long leases. The aim of every system of revenue management was the improvement of the country and it was evident that no one...

58. Ibid., 1821-22, No. 21/45, P.831.

59. Ibid., 1834, No.30/574, P.99. Village or district leases adopted by Sir John Malcolm for the amelioration of Malwa appeared to have answered well. For ref. see Ibid., P.98.
would undertake to improve it but under the prospect of personal advantage. Under annual engagements waste lands requiring little preparation could be cultivated but no farmer would undertake to sink wells, cut drains, erect houses, improve roads or establish new settlers unless his contract was sufficiently long to pay and reward him for the expense risk and trouble that attended such speculations.

In 1826-27, the leasing system was adopted on an extensive, scale in Gujarat as it was felt that such a species of management was well cultivated to promote, the prosperity of the villages and augment the revenue when conducted on an equitable footing.

Before the leasing system was adopted it underwent a great deal of discussion as to the best type which could be adopted in Gujarat.

In the first place it was necessary to determine to whom the leases were to be granted, and there appeared to be four descriptions of persons on whom they could be conferred. First, on persons who might farm the villages whether strangers or not. However it was generally felt, that leases ought never to be granted on this plan, except in the case of new villages or those which had declined and which thus required the employment of a con-
siderable capital to recover them. (60)

The 2nd class consisted of single Patels at the head of Senja villages who were considered as much less objectionable as farmers of the villages. There were many ties on the Patel to prevent his oppressing the people with whom he had been brought up and among whom he was to press the rest of his days. (61) It also strengthened the influence of the Patel so much required in revenue police and in settling disputes. The only disadvantage was that like the former plan, this mode removed the Collector from direct communication with the ryots and had a tendency to divert from that class to the Patel whatever profit that might be relinquished by the government either through remissions or light assessment. (62)

The 3rd type of plan viz. the grant of leases to the ryots each for his own field under the ryotwar management had the principal advantage of there being no acknowledged shares in the produce but the government and the ryots. The great disadvantage of this settlement was that from

60. G.W. Forrest, Mounstuart Elphinstone, P.494-495, 497; R.D.V. 1822, No.3/27, P.312. The only advocate for the admission of capitalists was Mr. Dunlop, the Collector of Ahmedabad. R.D.V. 1826, No.16/148.

61. G.W. Forrest, Mounstuart Elphinstone, P.495.

62. R.D.V. 1825, No.25/30, P.988.
the want of capital among the ryots the losses of unsuccessful cultivators fell on the government while the gains of successful ones remained in the individual, so that a lease in such circumstances was merely an assurance that the revenues would not be raised without any reciprocal arrangement on the part of the ryots. (63) Moreover it involved so much detail that the collector and his assistant could not perform it all. (64)

The 4th class viz. that of Narwa villages where the Patidars were much more numerous than the others, had many of the advantages of the ryotwar plan without the risk of loss to government. The only inconvenience was that as long as one Patidar was ill off the revenue could not be raised on the others, however their lands might have improved and on the other hand no remission could be granted to one man in distress because all the rest had a right to participate in whatever was given. (65)

Keeping in mind, the view of the different collectors of Gujarat, rules were laid down for giving the villages in leases within the collectorates of Ahmedabad, Kheda and

63. R.D.V. 1822, No.3/27, P.313.
64. G.W. Forrest, Mounstuart Elphinstone, P.496, 702.
65. Ibid., P. 897.
Surat on 9th Oct. 1826, Some of which were -

1. Villages were to be leased to the whole village community whoever was willing to undertake it.

2. Wherever this was not practicable they were to be leased to the Patels, preference in all cases being given to Muttadars.

3. Where no substantial Patel could be found or where the village was poor and at the same time capable of improvement, he was to be substituted by men of character and capital.

4. The terms granted to the farmer were to founded on the average collections of former years, excluding years in which the revenue had been unusually high and years of famine.

5. The greatest moderation was to be observed in fixing the amount of the lease so as to leave a fair gain to the farmer and to enable him without reducing his profits below what was reasonable.

6. The period for which each village was to be leased was to be fixed by the Collector on a consideration of the circumstances of the village and the probability of its improvement. However, it was never to

66. R.D.V. 1826, No. 16/148.
exceed ten or less than three years. Seven years was considered an ideal period.

7. Disputes between farmers and ryots were to be settled by Panchayats appointed by the parties or in the event of their declining to be nominated by the Collector. The award of a Panchayat confirmed by the Collector was to be binding and an appeal allowed to the Zilla Court.

8. In case of over exaction by the lease holder, he was to forfeit three times the amount of such exaction which penalty was to be levied by the revenue officers.

9. All the village offices were to be kept up in the present state of efficiency and all the emoluments of the holders from lands, fees etc. were to be continued to them.

Besides villages leases, it was generally proposed to introduce ryotwari leases. The granting of such leases from seven to ten years was tended for those portions of the country where the people were in much better circumstances as in the Matar, Mahundha, Nadiad and Petlad parganas of the Kheda Collectorate and Dascroi and eastern parts of Dholka of the Ahmedabad Collectorate. (67) In these areas, they were considered more useful than village

67. Ibid.
leases, as, many of their cultivators (specially Kunbis) were possessed of capital and stock sufficient to effect considerable agricultural improvements as well as to cultivate superior kinds of crops while those who had not themselves capital could easily get credit on easy terms. Moreover it was felt that the revenue system and the nature of the soil were favourable to the success of ryotwari leases in Gujarat, the spirit of its people being superior to that of the Indians in general.

According to the instructions of the Governor-in-council, village and ryotwari leases were granted throughout a large portion of the parganas of the Kheda Collectorate in 1826/27. In the cases of entire villages being leased, the Patels and Patidars became the farmers of their own villages. It was true that few Patels were men of capital, but they were men of means. They had at their disposal more materials for advancing cultivation than were at the command of any other class. Agriculturists by profession the increase of their stock and the profits of their trade were naturally appropriated to the improvement of the land. These circumstances appeared to recommend the Patels as village farmers. There were 592 villages in the Kheda collectorate, of

68. Ibid., 1827, No. 29/182, P. 354.
which 54 were *Inamee* and *Mewasi* and out of the remaining 538, 199 were leased in 1826/27 as follows:

<table>
<thead>
<tr>
<th>No. of Villages leased</th>
<th>Period of the lease</th>
<th>Amount of revenue payable under the lease</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>11 Years</td>
<td>Rs. 670.005</td>
</tr>
<tr>
<td>8</td>
<td>10 Years</td>
<td>17828.3.31</td>
</tr>
<tr>
<td>1</td>
<td>9 Years</td>
<td>2029.2.0</td>
</tr>
<tr>
<td>52</td>
<td>8 Years</td>
<td>205455.2.26</td>
</tr>
<tr>
<td>82</td>
<td>7 Years</td>
<td>254647.2.88</td>
</tr>
<tr>
<td>23</td>
<td>6 Years</td>
<td>76596.3.16</td>
</tr>
<tr>
<td>20</td>
<td>5 Years</td>
<td>47697.3.75</td>
</tr>
<tr>
<td>7</td>
<td>4 Years</td>
<td>22186.2.0</td>
</tr>
<tr>
<td>3</td>
<td>3 Years</td>
<td>10139.3.40</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>199</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rs. 637342.3.01</td>
</tr>
</tbody>
</table>

From the above statement it is clear that \(\frac{3}{4}\) of the leases were for seven years and upwards as recommended by government and when a shorter period was given it was either owing to some local peculiarity or to comply with the wishes of the *Patel* who in some instances were averse to take upon themselves the responsibility of long engagements.
Moreover in fixing the terms of the leases it became necessary to make rather a large allowance for such contingencies as failures of crops, deaths and misfortunes among cultivators, cattle and others than might have been requisite had the settlement been for a year only. (69)

The following statement shows the number of ryotwari or Khata leases given in each pargana in 1826/27. (70)

<table>
<thead>
<tr>
<th>Name of Pargana</th>
<th>No. of Villages in which Khata leases were given</th>
<th>Period of lease</th>
<th>Total No. of leases</th>
<th>Payable under the leases</th>
<th>Total Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nadiad</td>
<td>12</td>
<td>60 214</td>
<td>574</td>
<td>33800.1.97</td>
<td></td>
</tr>
<tr>
<td>Oomreth</td>
<td>2</td>
<td>50 17</td>
<td>67</td>
<td>2632.1.77</td>
<td></td>
</tr>
<tr>
<td>Matar</td>
<td>2</td>
<td>72</td>
<td>72</td>
<td>4140.1.20</td>
<td></td>
</tr>
<tr>
<td>Thasra</td>
<td>7</td>
<td>60 161</td>
<td>221</td>
<td>9604.3.74</td>
<td></td>
</tr>
<tr>
<td>Petlad</td>
<td>7</td>
<td>- 277 221</td>
<td>498</td>
<td>30811.3.59</td>
<td></td>
</tr>
<tr>
<td>Mahundha</td>
<td>13</td>
<td>- 9 295</td>
<td>304</td>
<td>19147.2.35</td>
<td></td>
</tr>
<tr>
<td>Alina</td>
<td>4</td>
<td>- 34 75</td>
<td>109</td>
<td>6768.2.91</td>
<td></td>
</tr>
<tr>
<td>Mehmoodabad</td>
<td>1</td>
<td>- - 59</td>
<td>59</td>
<td>3171.3.0</td>
<td></td>
</tr>
</tbody>
</table>

48 542 712 650 1904 110178.0.53

69. Here an example may be cited of how the Tappa of Bhalej was improved by the system of leasing and the temporary sacrifices made by the government. From a scarcity of water, a poor population and the absence of efficient superintendence, the lands of this Tappa, though extensive and fertile, had long been neglected. Annual settlements had failed in improving them. The Head Patel of Bhalej was given this Tappa on a lease of ten years. The Patel within a space of a few months established fortynine new families of cultivators, same number of new houses were constructed and seventy-two bullocks fit for the yoke with 36 ploughs were added to the agricultural stock of the inhabitants. For ref. see Ibid., P.357-358.

70. Ibid., P.357.
The holder of a Khata lease was often a substantial cultivator, the head of a family whose sons and dependents to the number of 3, 4, or 5 persons assisted him in cultivating his holding.

The chief advantage of the Khata leases appeared to be their direct tendency to render the cultivator a more free and independent agent than he had been before. Signed and sealed as the Patta was by the collector or his assistant the ryot must have felt in possession a guarantee against extra demand or over assessment and a security for the full enjoyment of the returns of industry and improvement. Thus it would be said that by the Khata leases, a substantial Khatadar was placed on a similar footing with the petty Narwadar as respect his independence. (71)

While signing the agreements with individual Khata-dars, each Khata was separately investigated, the quality of the soil, the circumstances of the holder ascertained and payments regulated accordingly. In these leases it was also guaranteed that vechan and gerania lands were to remain unmolested. (72) The beeghoti of each was fixed at rather a high rate as it was expected that the

71. Ibid., P. 286.
72. Ibid., P. 275.
khatadar would improve it. The khatadars could not sell or mortgage their khata lands.

In Narwa villages where the Patidars stood between the government and the cultivators, the khata lease system was not introduced as it would have unjustly interfered with the rights of the Patidars. Even in common senja villages it was in some slight degree at variance with the superintending rights of the Patels, who acted hereditary managers of the villagers. This objection was however almost entirely removed by including the revenue due from the leases in the rental of the village when it was farmed to the Patel. Thus one system was grafted on the other in a manner consonant to local customs. (73)

The ryots derived the same security from their Pattas as if the village was under a government management while the useful agency of the Patels was maintained.

In 1827/28 an additional number of 1407 Khata leases were granted, bringing the total of such leases till that period to 3311, (74) while the total in 1829/30 rose to 7160 paying a revenue of Rs.342632. (75) The number of village leases also rose to 441 in 1829/30. (76)

73. Ibid., P.361
74. Ibid., 1828, No. 6/208, P.64.
75. Ibid., 1831, No. 25/353, P.313.
76. Ibid., P. 312-313.
The next few years were not conductive for the prompt and regular payment of revenue by the leaseholders. In 1830-31, it was stated that due to a steep fall of prices of agricultural produce, there was a general dissatisfaction. The leaseholders sustained heavy losses and thus the original leases had to be revised and abatements granted to prevent the leaseholders from throwing up their leases.

Again in the year 1833-34 numerous applications were made by the farmers of the different villages to be permitted to relinquish their leases, as they apprehended difficulties in cultivating their fields due to a great mortality amongst the cattles.

In these early years, it were not only the disastrous seasons which partly led to the failure of the leasing system, but at times the indifferent attitude of the leaseholders was also responsible. For instance the village of Ranasur of the Matar pargana was given in farm for seven years in 1826/27 and in 1833/34 the lease expired with the village being rendered impoverished. The leaseholders were three Mattadar Patels, one of them a poor but

77. Ibid., 1832, No.3/407, P.203.
78. Ibid., 1835, No.5/627, P.250.
79. Ibid., 1836, No.7/694, P. 43.
active person died leaving the remaining two, poor and useless as agents for managing the village. During the period of the lease 20 householders with their families left the village and sums of money which had been collected by the leaseholders and Talatis was not paid to the government.

By the year 1836/37, 308 villages leases granted in 1826/27 had expired and detailed enquiry was conducted into their state and thereby divided into 3 classes. The first class consisted of 76 villages which had improved in every respect under the management of the farmers who were opulent and respectable people. They were under government management at the expiry of the lease as there had been no applications to retake them on lease. The 2nd class consisted of 100 villages which had not apparently benefited or retrograded under the leases. As they showed room for improvement it was suggested to keep them under government management for some time. The 3rd class consisted of 132 villages which had been greatly neglected by the leaseholders and thus had suffered both in constitution and in revenue. They were thus put under government management.

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80. Ibid., 1837, No.12/770, P.222-223.
Thus it was clear that the extensive village lease system adopted by the government in 1826/27 did not come up to its expectations. More than half of the villages had not improved and this might have been partly due to the unfavourable seasons on one hand and high rates of assessment on the other, in spite of the government's assurance that the leases had been given on favourable terms. This might have been the reason why even in cases of improved villages, there were no retakers of lease.

Out of the total of 544 Khalisa villages in 1837/38, 440 were brought under government management and 104 only leased. Out of the former, 385 were given on 'Eksalee Khuts' or leases for one year to the Matadar Patels, leaving only 55 villages Kutcha, owing to the Matadars refusing to take the responsibility of the collections on themselves, of the 104 leased, the farmers of 27 villages sustained great losses from the heavy rains for which remissions had to be granted.

In contrast to the village lease system, the Khata-war Patta system or Khata lease by which particular lands were leased out to individual cultivators, who each received a Patta or lease under the signature of the

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81. Ibid., 1839, No. 10/973, P. 25.
Collector, was quite successful, especially when the terms were easy and holder tolerably substantial. It was rightly observed that the Khatawar Patta system tended more than any other Narwa excepted to improve the soil, secure the revenue to government and benefit the cultivator, for when a certain portion of land was leased for a term of years to an individual at a fixed sum, the cultivator was assured that his labour in improving his field would be his own gain for the period of his lease as the revenue when once fixed continued for the whole term excepting in unfortunate seasons, when remissions were granted to the cultivators. Thus by the year 1838/39, 2707 Pattas were granted on the Khatawar system. (82)

In 1938/39, there were only 50 villages on lease in the Kheda Collectorate, 425 given on Eksalee Khuts and 30 under Kutchha system. (83)

It was observed that the term of the khatawar lease was hitherto too short to operate as a sufficient stimulus to the holder to embark his capital in the improvement of his land. As this system had produced beneficial results therefore, in 1840, the Governor-in-Council sanctioned the grant of Khatawar leases for period of 30

82. Ibid., 1840, No.13/1097, P.139.
83. Ibid., P.145.
years in the Kheda Collectorate as well as in other collectorates of the Bombay Presidency where it might be considered suitable. The total number of Khata-war pattas in 1842/43 rose to 3985. While the number of villages formed in 1846/47 was only 3.

Kamavisdar under British:

Under the British the position of the Kamavisdar appears to have undergone changes. Not only was his office made more responsible, but more checks were imposed on him. The frequent visits of the Collector and his assistants in every village under his change lay open to them every act, he might have performed and which he had to be prepared to defend and justify. Inspect of all his important duties he was never secure against the revision of each of his acts by a superior authority. He could never dismiss a subject with a knowledge that it had been finally disposed of. He was not surrounded by his own friends and agents who would assist him in covering his faults, but he worked with agents provided by government who had no ties of friendship or connections to bind them to his interests. The result of this super-

84. Ibid., No. 110/1194, P. 81.
85. Ibid., 1844, No. 10/1567, P. 32.
86. Ibid., 1849, No. 21, P. 38.
87. Ibid., 1839, No. 90/1053, P. 104.
Vision resulted in delinquent Kamavisdars being punished and dismissed from service, who, had they not been strictly controlled would have gone on for years in their careers unnoticed and undisturbed. The Kamavisdars who performed sincerely, however, were rewarded for their services accordingly.

In 1839 a circular was issued to the effect that in future, the head revenue officer in Gujarat, Konkan and Khandesh were to be known as Mamlatdar instead of Kamavisdar, Amildar and Subehdar.

In 1843, the Collector of Kheda submitted the following table showing the number of years each Memlatdar had been holding the same Mamlatdarship without being changed.

88. Thus the Kamavisdar of Thasra pargana was imprisoned for one year and fined Rs.500 on charged of bribery and other malpractices. *Ibid.*, 1828, No. 39/245, P. 531-534.

88.a For instance, Ramjee Mari, Kamavisdar of Nadiad was granted the village of Mangipura (in the same pargana) yielding a revenue of Rs.1313,3.48 in 1829 A.D. For ref. see R.D.V. 1829, No. 17/264, P. 7-10.


<table>
<thead>
<tr>
<th>Names of the Parganas</th>
<th>Name of the Mamlatdar</th>
<th>No. of Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Nadiad</td>
<td>Dhondoba Doulatrao</td>
<td>11</td>
</tr>
<tr>
<td>2. Napaad</td>
<td>Ladoo Christnarow</td>
<td>12</td>
</tr>
<tr>
<td>3. Borsad</td>
<td>Babajee Narayan</td>
<td>6</td>
</tr>
<tr>
<td>4. Matar</td>
<td>Govind Row Atmaram</td>
<td>6</td>
</tr>
<tr>
<td>5. Mahundha</td>
<td>Roopsunhur Poornasunker</td>
<td>8</td>
</tr>
<tr>
<td>6. Kapadvanj</td>
<td>Gopalrow Luximon</td>
<td>14</td>
</tr>
<tr>
<td>7. Thasra</td>
<td>Sewaram Annunt</td>
<td>8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Salaries</th>
<th>Percent out of Revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 182.8.0</td>
<td>0.05 %</td>
</tr>
<tr>
<td>2. 160.8.0</td>
<td>0.05 %</td>
</tr>
<tr>
<td>3. 146</td>
<td>0.05 %</td>
</tr>
<tr>
<td>4. 146</td>
<td>0.04 %</td>
</tr>
<tr>
<td>5. 146</td>
<td>0.05 %</td>
</tr>
<tr>
<td>6. 120.8.0</td>
<td>0.13 %</td>
</tr>
<tr>
<td>7. 109.8.0</td>
<td>0.06 %</td>
</tr>
<tr>
<td>1011.0.0</td>
<td></td>
</tr>
</tbody>
</table>

The above table shows that the salaries of the Kamavisdar had shrunk to less than 10% on the total revenues of the parganas. Thus an increase in the revenues was not marked by a corresponding increase in the salaries of the Kamavisdars.
Lease of land customs:

Besides, land revenue, the practices of ijara had penetrated in other areas of the revenue as well. In a statement of the year 1820, the Collector of Kheda Mr. Robertson, gives information on the receipt of revenue from land customs, (91) from the period 1803-04 to 1819-20. The land customs, as this statement shows were occasionally farmed and occasionally managed by the agents of the Collector. It is also clear that the amount realised under the farming system of land customs exceeded the collections made by the revenue establishment. Till the year 1810-11, the land customs of the different parganas appear to have been farmed for nearly all the years. From 1811-12 to 1819-20, we can see the land customs being farmed, very rarely.

Thus, in 1820, the committee for the revision of the customs supported the suggestions of the collector of Kheda, for farming out the land customs, as this system appeared to possess a decided preference over the management of them by the government agents. (92)

With the view of guarding against abuses on the part of the farmers it was recommended that am minute and particular specification authenticated by the Collector

92. Ibid., 1820, No. 158, P. 4324.
of all the imposts to which goods were subject in their progress through the Kheda Collectorate were to be posted up in the most conspicuous place of each Chowkey where collections were made. For every sum of extortion not exceeding Rs.5/- the farmers were to be liable to the forfeiture of Rs.50/- and for sums between Rs.5/- and Rs.10/- a five of Rs.100/- and so on.\(^{93}\) On the basis of the above recommendations, the Collector of Kheda farmed out the land customs for the year 1820/21 on an increase of Rs.8837/- with reference to the average receipt of last 5 years.\(^{94}\) Though it was observed that the farmers of land customs were differently circumstanced in many particulars in comparison to the farmers of land revenue and as a general rule were not entitled to remissions, however keeping the unusually calamitosus seasons, (of 1824/25 and 1833/34) remissions were allowed.

In the year 1829, it was recommended by the Governor-in-council, that instead of just one year the farms of land customs were to be granted for 3 to 5 years under satisfactory guarantees for the regular discharge of the amount agreed for. A person who agreed for only one year,\(^{95}\)

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93. Ibid., P.4325.
94. Ibid., 1820, No. 161, P. 5449.
95. Ibid., 1829, No. 14/261, P. 349-351.
would naturally bid timidly, realising that if he was exposed to loss he had not the prospect of profits in the season to come, to indemnify him for the loss of the preceding.

This mode was again changed in 1837, when the abolition of transit duties was known to be near at hand and therefore it became advisable to limit the sale of the farms to tri-monthly leases terminable or removable at the end of every three months as seemed advisable. (96) Under this plan, the farm was put to auction for the whole year and after the biddings were concluded each quarter was taken separately and a sum fixed for it which was to be the amount paid for that quarter. (97) If the aggregate biddings for a particular farm fell short of its estimated value, it was to be taken under government management. (98)

Conclusively speaking, the ijara system as established by the Marathas in Gujarat, was not all that runious or pernicious as it appeared to be at first glance. Our study has show that the revenues of the different parganas not only increased, but the parganas were ren-

96. Ibid., 1838, No. 48/908, P. 81.
97. Ibid., 1837, No. 50/808, P. 4-5.
98. Ibid., P. 38.
dered prosperous too under the Marathas. Whatever excesses were committed were not due to the ijara system as such but due to the loopholes existing in it. It was primarily this reason that prompted the British to introduce the ijara system on an extensive scale. However, their efforts failed, mainly because of the high rates of assessment. Their implementation of Khata leases however succeeded in bringing about a ryotwari system to a large extent.