Chapter IX

REVENUE SETTLEMENT
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The unification of the Tamil Country under British rule required the enforcement of a uniform system of administration for all its regions. Accordingly the Madras Council implemented administration by the collectors. The system was already in operation in Dindigul and Ramnad. After the end of the Mysore War in 1799 the Company formed three divisions - Dindigul, Baramahal and Coimbatore - out of the north western acquisition from Mysore and placed each of these districts under a separate collector.1 By the Treaty of Tanjore the Company acquired possession of the subahs of Kumbakonam, Tiruvadi and Pattukottai. They were formed into two divisions and subsequently into one division, Thanjavur, under a collector.2 After the settlement of the Carnatic Treaty of 1801 a similar system was applied. Accordingly, Tirunelveli was placed under the charge of the collector of Southern Poligar Peishcush with headquarters at Ramnad. The administration of Madurai was entrusted with the collector of Dindigul. Tiruchirapalli was made a separate division under another collector. Arcot and the adjoining areas were organised into a separate collectorate. While Pulicat and Satmedu were entrusted

with the Collector of Chingalput, the territory situated between Palar and Nellore with the collector of Western Poligar Peishkush. With the Board of Revenue exercising control over the collectors and the collectors over the local officials, the administrative reorganisation obliterated the traditional authorities and gave a common pattern to the entire land of the Tamils.\(^3\)

When the East India Company assumed control of the administration, the revenue collection varied from place to place and from time to time. The administration was interested in raising the maximum revenue and the upkeep of the necessary hierarchy of officials and armed forces for the collection of that revenue. In different areas revenue management was relegated to local chieftains, poligars, renters and headman of the villages.\(^4\) Even if they exercised the most arbitray authority within their jurisdictions, the Government allowed them so long as the revenue was forthcoming.\(^5\) As a result the vested interests vitiuated the working of the system.

In 1769 the Government of Fort St.George set about making improved settlements. The first step was to appoint provincial councils to supervise the collection of revenue by the zamindars. This did not prove a success as it was not

\(^3\) Do, Revenue Consultations, 31 July 1801, Vol.110, pp.1437-1440.

\(^4\) Madras Council, Revenue Consultations, 4 September 1799, Vol.95, para 1-5.

\(^5\) S. Sarada Raju, Economic Conditions in the Madras Presidency, 1800 - 1850, Madras, 1941. P.4
effective. Therefore in 1781 the Court of Directors appointed a special commission called the Circuit Committee.\textsuperscript{6} This too was not able to achieve much, because of the manipulations that were attempted by influential zamindars. Thereupon, collectors were appointed in charge of different divisions. To supervise the work of these collectors the Board of Revenue was constituted in 1786 with the sanction of the Court of Directors.\textsuperscript{7} The main function of the Board was to secure the collection of revenue. In addition it recorded statistics with regard to population, agriculture, exports and imports, the condition and advancement of the country. It managed the expenditure of special funds and took charge of the estates of minors in its capacity as a court of wards.\textsuperscript{8} Yet it imposed no limit to the demands made by the revenue officials, as a result of which they went on increasing their demand upon ryots from year to year. There was nothing to prevent the zamindars from rock-renting the tenants under their control.\textsuperscript{9} Whenever the government raised its

\textsuperscript{6} C. D. Maclean, \textit{Standing Information Regarding the Official Administration of the Madras Presidency}, p.58.

\textsuperscript{7} J. W. Kaye, \textit{The Administration of the East India Company}, London, 1853, p.205.

\textsuperscript{8} Regulation XIII of 1803, (State Archives, Madras).

demand, the zamindars in their turn imposed more of a burden on the tenants. Such a practice rendered the position of the tenants intolerable.  

Finding no other way, the Court of Directors instructed the Company’s administration to assess the revenue on a permanent basis as it was done in Bengal. In 1799 Edward Clive the Governor of Madras, directed the Board of Revenue to make a detailed enquiry as to the manner of landholding in the Presidency. After pains taking investigation the Board prepared a report and in 1801 definite orders were issued from England on the basis of the report to introduce permanent settlement in Madras Presidency. In pursuance of this order, the Board of Revenue formulated the rules, stipuled the class of landholders, specified the rent and defined the rights and duties of the tenants as well as the zamindars.  

**Permanent Revenue Settlement;**

The Madras Council appointed a special commission with William Petrie as president and Cockburn and Webbe as commissioners. It was entrusted with the task of arranging the settlement


of revenue on a permanent basis. Accordingly, the southern districts of Ramnad and Sivaganga were parcelled out into estates and permanently assessed. By 1802, the revenues in parts of Salem and Baramahal were assessed on a permanent basis. In September 1802 Lushington, Collector of Tirunelvelli submitted to the special commission a comprehensive scheme. Accordingly lands were assessed on a permanent basis and the scheme was implemented in 1803. In Madurai the systematic survey and assessment were completed by 1804-1805. As per this reform permanent contracts were entered into between the zamindars and the government. The rent payable by the zamindars was technically called the peishcush. Some of the zamindars looked upon this form of rent collection with suspicion and saw some political motives. Therefore many of the zamindars avoided settlements. These estates were known as havelly or unsettled palayams. The unsettled lands were parcelled out into mittas and they were sold by auction to the highest bidders. Those who gained possession of estates through the auction were called mittadars.

The zamindars were declared as “proprietors of the soil”. The assessment


that was made for their lands was termed as perpetual. The rent that was fixed related only to land revenue, but not to other sources of income like excise and customs. The general standard by which the jumma or land rent to be paid by the zamindars, was regulated on two thirds of the gross collection from the cultivators. The zamindars and mittadars were to give pattas to the tenants or ryots, clearly specifying the rent that they were to pay. In case of any failure on the part of a ryot to pay his dues to the zamindar, his personal property was liable to be dispossessed. In case it was not sufficient to make good the arrears of rent, he could be ousted from the occupancy of the land, that was cultivated by him. The zamindar was at liberty to put another ryot into the possession of it on the usual terms. On the other hand, if the zamindar himself failed, the government could confiscate his property and take over the possession of his estates. The ryots as well as the zamindars were free to seek justice against arbitrary proceedings from the law courts.

The Company with an idea obtaining a stipulated sum of rent for ever and perhaps to free itself from a complicated system of collection introduced the


16. Srinivasa Raghava Iyengar, Memorandum on the Progress of the Madras Presidency during the last 40 years of British Administration, Madras, 1893, p.227.

permanent settlement. But it showed signs of failure even from the beginning. In some estates it was over assessment, in others as in South Arcot, it was failure of crops due to drought, but in most of the cases it was mismanagement and extravagance on the part of the remainders. The result was that within about ten years several estates accumulated large arrears and the Board of Revenue found that for realising them, they had either to attach these estates and manage them for some years or to put them for sale. Apart from these, the settlement represented a compromise with the feudal interests, but it did not do justice to the interests of the peasants. The Company deprived the peasants of their rights on land, grouped their holdings into estates and sold them to the highest bidders. This was advantageous to the rich individuals for they were enabled to become landlords over independent villages and to entrench themselves in the feudal set up. By the Regulation XXX of 1802, the peasants were given the right to seek justice from the courts but practically this was not that easy. The condition of the agricultural classes in the estates was deplorable. The poverty stricken people, ignorant of the proceedings of the court, found it impossible to defend themselves against the powerful zamindars. As a result the ryots were left to the oppressions and exactions of the feudal interests. The Company could have done justice,


provided it had concluded individual settlements with the peasant proprietors. But to its selfish motives more that popular sentiments counted. After having waged a series of wars, it was not prepared to do any thing more alienate the rank and file of feudal interests. Therefore it effected a compromise with the feudal chiefs and associated them with the revenue administration in their capacity as zamindars. In other words the Company deprived the feudal lords of their armed strength but was not prepared to destroy their economic influence.

Lord William Bentinck, the Governor of Madras(1803-1807) and successor of Lord Clive was against the permanent settlement. According to him the system was unsound. For it did not in any way directly improve the position of the ryots or actual cultivators and it was unwise to create landed aristocracies. A ryot might be converted into a zamindar at any time but a zamindar could not be so easily altered it found unsuccessful. In one of his minutes he had recorded “the more I consider this important question, the stronger is my conviction that the present system is not the best that might be adopted”.

In its report dated 22nd February 1807 the Tanjore Committe suggested the introduction of villages settlement. Hodgson, a member of the Board of Revenue,


and of the Tanjore Commission having toured the districts of Coimbatore and Tirunelveli submitted two reports to the Government. He pointed out that the country consisted of numerous villages each with its own boundaries, settlements and tracts of land both arable and waste. The circar share or land rent was usually received from the nanja lands or wet lands in kind at rates varying from forty to sixty percent of the gross produce, after deducting a certain portion needed for harvest expenses before every threshing season. The share of the circar from punja or dry grain lands was usually received in cash either at so much for a fixed measure of land or so much for the same measure of land varying with the produce. On these grounds Hodgson favoured a settlement with the mirasdars of a village on the basis of the extent of cultivation and the rates of taxes in the previous years. The mirasdars were to be encouraged in every instance to undertake remittance of the rents of the villages and it was only they refused, the villages were to be formed into muttas and sold to the highest bidders. The lease was to be limited to a period of three years instead of five years. Yet it cannot be denied that the proposal carried a strong feudal content.

On the other hand Thomas Munro Suggested a ryotwari settlement. He declared that the existing assessment was to be reduced by twenty five percent so


as to proved against crop failure and shortage in productivity. The balance was to fixed as the share of the state. He proposed a tax or rent which was to be paid annually by the cultivators or the ryots. The idea was to guarantee a settled income for the Government and to provide for further increase of rent with the extension to cultivation. The settlement was to be made from year to year with each ryot. However, Munro had to contend with the opposition of a number of officials in Madras and also the authorities in Bengal. The government could not part with any part of its revenue and found his proposal unacceptable. It was not sure whether the benefit would go to the peasants, as the revenue servants were capable of collecting the same old rates under one pretext or the other.

In view of these proposals, Lord William Bentinck, Governor of Madras, (1803-1807) made several experiments, beginning with village settlement. The Board of Revenue acquired a partiality for the time honoured village system, which was believed to be the best suited to the country. Accordingly, the Government directed the introduction of the village lease system on ground that it would be less oppressive and more beneficial to the inhabitants. So between 1804 and 1814 the village lease system, first triennial and then decennial, was


implemented in the districts of Tirunelveli, Tiruchirapalli, Thanjavur, Coimbatore, South Arcot and North Arcot. Collectors were instructed to introduce it on an experimental basis but with a view to make it permanent ultimately.²⁷

Accordingly, the Board of Revenue farmed out the lands of a village to the cultivators of the village, whether they were head inhabitants or mirasdars or to the village community. They further divided and leased the land to the individual ryots.²⁸ This settlement was to be made for ten years. The village system was permanently fixed at a standard rent called “kist” with reference to average collections during the previous years and the permanent resources of the villages. In those villages, where the inhabitants were poor and cultivation was low, a temporary settlement might be formed on a moderate progressive rent. The inhabitants were told that on their agreeing to pay the sist they would be placed on the footing of permanent renters. The Board considered that the sist would amount to one-third of the gross produce of the land, whereas it then stood at about one-half.²⁹

In contravention to individual rights the Government, while introducing the village lease system, had its assumption that it owned all the lands; those who


cultivated them were its tenants and those who agreed to pay the levies were renters. The decennial leases were expected to improve matters by introducing comparative stability. It expected that through the operation of the village settlement private property would be established and land would become salable.

However, the village lease system functioned under unfavourable conditions of over assessment, lack of co-operation between the authorities, adverse seasons and poor state of agriculture. The famine that ravaged the country from 1809 to 1816 created more of difference between the permanent revenue settlement that failed in Bengal and the village settlement that was implemented in the Madras Presidency. In view of bitter experiences the Court of Directors felt that the interests of the state as well as of the agricultural classes could be secured best only under ryotwari settlement. Already this system had been with so much success introduced in Baramahal - Salem and the Ceded Districts by Colonel Read and Thomas Munro. Therefore in 1814 they ordered that in all the districts the ryotwari settlement should be introduced.\footnote{Revenue Despatch from England, 16 December 1812, Vol.5, para4-14.}

**RYOTWARI SETTLEMENT**

Munro's ryotwari settlement of land revenue, that is, a settlement made directly with the cultivators, dispensing with middlemen, was of abiding interest.
When the assessment for each individual owner was fixed separately, there could be no question of joint ownership of the village.

In 1808 the Board of Control in England was reconstituted and James Cumming became the head of the Revenue Department. A friend of Col. Munro, he turned a critic of the Cornwallis system of revenue and ardent champion of the ryotwari system. Colonel Munro visited England, met the Directors and prevailed upon them not to extend the permanent system of revenue. According to him though the system relieved the English of the trouble of the onerous duty of investigation and writing long reports, it perpetuated their ignorance of the Indian system of revenue and gave no protection to the peasants. It was believed that the ryotwathi system was intricate and expensive. Col. Munro on the other hand contradicted this view and said that, if well managed it would be simpler and more efficient than any other kind of settlement. He asserted that it helped better contact with the people and gave a sense of security to the peasants. Added to Colonel Munro’s arguments the Select Committee on revenue recommended in 1810 the substitution of the permanent settlement by ryotwari system. The English utilitarians, who gained influence in the India House, supported the introduction of the ryotwari system. They argued that in making the revenue of the state permanent it was denying itself the future improvement of collections.31

These developments brought about a change in the Company’s attitude. The Directors were no longer enamoured of the permanent settlement and were convinced that the interests of the state as well as of the agricultural class would be best served only under the ryotwari system, which had worked with considerable success in Baramahal and in the Ceded Districts. So the Court decreed that no more permanent settlement should be concluded and that the ryotwari settlement should introduced in all the districts, lately acquired from the Nawab of Arcot. In accordance with this directive, the ryotwari system was introduced in the circar lands and in the estates that were assumed for arrears of revenue.32

The roytwari system introduced in the year 1814 had its origin in Baramahal. When Baramahal was ceded by Mysore to the English in 1792 during the Third Mysore War Colonel Read was made the Collector of the district. He was asked to proceed with the quinquennial system. While he was surveying the lands, the idea of settling with the ryots directly, occurred to him. During the first two years of his administration the districts were under the rending system on annual tenures. To protect the ryots Col.Read instructed the village headmem to issue pattas or contract documents to the ryots in the villages.33 Thomas Munro, 32. Revenue Despatches from England, 16 December 1812, Vol.5, para 4-47. 33.Mukerji, Nilamani, The Ryotwari System in Madras, Calcutta, 1962, pp.7-8.
who was then in charge of a sub division under Col.Read, was implementing annual village settlements. As there were abuses in the system, he adopted the practice of ascertaining the value of the lands of those who paid a rent and contracted a patta or agreement. A copy of it was given to the village headman who was given the authority to collect the rent and also to raise or lower it. This system prevented the headman from altering the demands at will subsequently as he had been in the practice of doing it. Munro brought the ryots under his direct authority and did away with the intermediaries. This system registered an increase of revenue and the Board was impressed with the result. Read issued a proclamation in 1796 to the ryots of a system which was ryotwari in principle. These experiments became the basis for the future ryotwari system. Munro, who had not much faith in this system at the beginning, became an ardent believer, when the experiments of Colonel Read yielded favourable results.34

However, the outbreak of the Fourth Mysore War in 1798 interrupted experiments in the ryotwari system. After the war, Munro became the Collector of the Ceded District in 1800. He introduced the village rents in these districts during the first year and began a survey, after which he implemented a ryotwari settlement. Though the revenue decreased in the initial years, it registered an

34.Baramhal Records, Colonel Read to David Hamilton, 10 August 1794.

increase within a short period.35
However, Hodgon, the President of the Board of Revenue, and an ardent admirer of the permanent system. Submitted a memoir in 1808 in support of the permanent system. Munro refuted the arguments of Hodgson and remarked that as the latter system gave them proprietorship and sense of pride in possessing land the ryots would rarely abandon their lands unlike as under the zamindari or mutahdari system and that it would also facilitate extension of cultivation. He pointed out that though charges of collection might go by the increase of revenue derived in the course of years. Against the argument that it needed great details of accounts and constant interference Munro said that it would be much counter balanced by the thorough knowledge it afforded about the state of cultivation and resources of the country and that constant interference would become unnecessary in course of time. Munro also pointed out that the communal harmony in the village society would be violeted if people other village headmen were made the mutahdars in the village. Munro remarked that under the permanent revenue system the tenants were not likely to cultivate their farms so well as to draw so great a produce from them as they would have done

otherwise as owners of land under the ryotwari system. As the mutahdars of Madurai mismanged their estates, many of them ceased to exist.\textsuperscript{38} William Bentinck, the Governor of Madras upheld the views of Munro and desired very much for the introduction of ryotwari system. Accordingly, he directed one Thackaray to go round the zamindari areas and submit his report. But before the report was received, Bentinck was recalled from office over the issue of the Mutiny at Vellore. Munro too left for England. As the advocates of the ryotwari system were away, Hodgson's views won the day. From the political point of view the Government decided to establish the village lease system to achieve its goal of permanent settlement. Accordingly, the ryotwari system that Munro introuced in Baramaghas was abandoned. The permanent settlement continued till 1812. By 1812, the authorities in India and England realised the futility of the permanent system and decided to replace it wherever it wherever possible by the ryotwari system.

The ryotwari system provided for direct settlement of rent with the syots and exclusion of intermediaries. About forty percent of the produce was calculated for the purpose of taxation. Several methods were tried for valuing the produce - one method was to estimate the grain produce for the particular year. The rent was

fixed based upon current prices. In another method grain value was fixed with the aid of the former accounts. Estimating the government’s share from the nature of the soil was yet another method. Unlike under the permanent system, the government retained the waste lands with it and rented them, when the ryots wanted them for cultivation. As and when the ryots came forward to accept these lands for cultivation, they were rented out. The ryots were free to hold or abandon the lands at will. As the land was not taxed under this system, the value of the land increased.39

Besides the initial assessment of the land revenue, an annual settlement called jamabandi was also held. This important work of the revenue department was entrusted to a group of revenue officials. The village headmen assisted by the karnam and other officials furnished to the tahsildars all the details relating to the village land settlements. A band of ministerial staff aided the tahsildar in each taluk to consolidate the accounts on lands and send them to the Collector’s authority. The Collector received the details from the various divisions of the district and sent all the reports to the Board of Revenue which in turn reported the details to the Revenue Department at Fort St.George.40


40.Ruthnasamy, M., Some Influences that made the British Administrative System in India, Madras, 1939, pp.290-291.
The system seemed to involve a complicated process yet it did not appear so in practice. At the end of the *fasli*\textsuperscript{41} the headmen of a villages ascertained from the ryots the extent of land that each one cultivated, while the *karnam* prepared an account showing the demand of collection and balance for the whole year and prepared the *jamabandi*\textsuperscript{42} report relating to the revenue, season and crops. At the beginning of the season the tahsilar assembled the ryots in their respective villages and ascertained from them what lands the ryots had already cultivated or undertook to cultivate during the year. When the crops ripened, he went round again and verified the declaration given by the ryots. The Collector set out on his circuit in September or October, when the early crops were to be reaped and the late to be sown. This was called the *jamabandi* tour. A group of officials from the collectorate as well as the concerned subdivision accompanied the Collector to scrutinise the statements given about the cultivation of the field, nature of the holding, increase or decrease in crops and other details connected with the land revenue. The Collector assembled all the ryots and four or five from the nearest villages and ascertained the details about the progress of cultivation in the current year and compared them with those of the previous year. The terms of contract for

\textsuperscript{41} Year from harvest to harvest. Karnam was the village accountant.

\textsuperscript{42} In addition to the accounts regarding land revenue, the Karnam sent accounts of rainfall, inflow of water into the village tanks, mortality, cattle and similar details and sent special reports now and then.
the newly cultivated lands were determined by the accounts of former years or by the opinions of ryots generally assembled at the time of the jamabandi. The publictry made for every operation in the jamabandi helped much in expediting the settlement. If a peasant claimed concession on insufficient grounds he could not succeed so easily because his neighbours who were present would possibly raise objections. Thus popular participation in the jamabandi settlement was a noteworthy feature of the ryotwari system.43

In this process the preliminary work of the settlement was done by the ryots themselves. In most of the cases the Collector confirmed the work that was done by the village headmen. When the season advanced, the assessments were made on basis of the prospects of the crop. However, the headman promised them that the previous year’s settlement would continue, but for unavoidable alterations. The ryots, who were satisfied with this promise, received betel from him as a token of confirmation and began the cultivation. In addition to these accounts regarding land revenue, the karnam had to send an account on rainfall, inflow of water in the village tanks, mortality of cattle and similar details. Besides this, special reports were also prepared by tehm now and then. The jamabandi report related exclusively to the revenue from land, season, effects of season on crops and

43. Munro’s Report, 30 November 1806, Board’s Proceedings 8 January 1807.
product of the land. Nevertheless this required patience and expertise.

The administration was to ascertain what fields were cultivated and by whom they were held. The Government was to enter into a settlement with each ryot directly with regard to the rent that he had to pay. The waste lands were to be regarded as circar property but was to be assessed, when it was brought under the plough. Each ryot received a patta, in which particulars about the extent of the field that he held and the amount of rent that was to be paid were recorded. When the holding of each ryot was ascertained and the rent was fixed, he was not required to pay more but was to be granted an abatement in the event of calamities. Thomas Munro held that the ryotwari system was the most simple to be followed. No serious difficulty had arisen owing to any difference of opinion as to the interpretation of the ryotwari contract, for in the ryotwari contract the Government dealt with an individual who was technically assumed to be acting on his own account. If he became a defaulter, the Government sold such portion of his land as was sufficient to cover the amount due.

46. Board of Revenue proceedings, 5 January 1807, Vol.25, pp.5-6.
Merits and Defects

The system aimed at rectifying the defects associated with the zamindari system, insecurity of tenure, oppression and rack renting. It gave proprietorship to individual peasants, brought them under the direct control of the Government and facilitated extension of cultivation.48

However, when the system began to operate certain flaws were discovered. The authors of this system provided for a survey and specified that the assistance of the surveyors from Baramahal might be sought. But a fresh survey was not taken up. Therefore, the settlement was based on a previous survey. It was a defective survey and hence the new settlement based on it tended to be excessive, especially in the region of Dindigul. The mode of assessment varied within the same district. In Dindigul division the assessment was based on the nature of the soil, while in Madurai, in certain places, it depended on the produce. The survey registers were not maintained and the fields were not numbered. In Dindigul the assessment of each field was inserted in the land register so that each ryot could know exactly what he had to pay to the Government. In Madurai the fields were registered under

different classes, commensurate with their quality. The extent of each land was shown but not its money assessment. These anomalies gave scope for corruption. Little care was taken to preserve the survey accounts.\(^{49}\)

Defects in survey and classification badly affected cultivation. Many fairly good lands were left uncultivated as the assessments fixed on them appeared excessive. In several cases the peasants abandoned such lands after finding their agricultural operations ending up in losses. So also there was no uniformity in classification. Settlement depended on the discretion of the Collector of the district. Collector Peter of Dindigul wrote to the Board as early as in 1812 requesting permission to resurvey and reclassify the lands of Dindigul, as it would help many of the inhabitants, who fled the district on account of fever and other causes, to return and the revenue could gradually increase to equal if not exceed, the revenue of former years. Peter pleaded in 1814 that the assessments on such lands might be reduced in order to encourage cultivation. But the Board of Revenue did not comply with his suggestion.\(^{50}\) Though his suggestion for resurvey and settlement was not accepted, he was given discretionary powers to make such reductions in the teerva or settlement, whenever it was found necessary. But as lands in Dindigul had been irregularly classified and highly assessed and the

\(^{49}\)Madras Council, Revenue Consultations, 3 April 1827, Vol.324, p.1069.

\(^{50}\)Board of Revenue, proceedings, 20 June 1814, Vol.644, p.7882.
revenue expected there amounted at times to the entire produce of the land, the reductions did not much relieve the tenants of their burden. The relief given by Peter did not reach all the peasants, suffering from the problems of over assessment. Only a few were benefitted and even to them the relief was not adequate.

Yet the Company took various measures to encourage agriculture. It abolished a tax called ‘pathai kaval’ that existed from the time of the Nayak rulers. It was paid by the peasants to the poligars for watching highways. After assumption of the palayams it was continued to be collected. Also it took various other attempts for extending the area of cultivation. Fertile lands near the jungles on the slope of hills remained unoccupied, as these lands were subjected to frequent ravages of the wild animals. The administration leased the lands for nominal rents and appointed armed watches to scare away these animals and protect the crops. They beat ton-toms through the nights and shot at the animals, when they approached the fields. As a result more lands of the bottom of the hills came under the plough. In several instances the collectors of districts realized that the ryotwari assessments were quite heavy and tried to reduce them. Yet it could not be denied that these measures had only limited effect on the condition of

the ryots. This was because of frequent droughts. This mode of ryotwari settlement based on the defective survey was not altered till 1885 when the modern method of ryotwari system was introduced.52

The authors of the ryotwari system expected that it would be a better alternative to the previous systems. But when it began to operate the fears of Hodgson that scope for oppression in different forms might be inherent came true. In fact the revenue history of the land during the first half of the nineteenth century reveals overassessments and exaction whether it was in respect of zamindari settlement of ryotwari settlement and it exhausted the resources of the country. The vagaries of monsoon and the poor farming techniques demanded a moderate assessment. Yet because of the financial difficulties of the Madras Government, the rents were kept high. Such high rates of land tax proved harmful to the interests of the peasants.53 The irregularities in the assessments adversely affected

52. A tax was levied on certain special kinds of produce under the head *Vanapyr*. They were betelvines, plantains turmerics, chillies and brinjals and where they were grown on nunjah lands the above tax was levied on them. Collector parker explained to the Board that the levy of the tax checked initiative on the part of the ryots in developing cultivation of Gardens. At the request of parker this tax was abolished.(K.Gowri, op.cit., p.132.)

the extension of cultivation. As assessments were based on defective surveys, better sort of lands continued to be assessed excessively. In fact rate of assessments on these lands was not in proportion to that levied on inferior sort of lands. The peasants repeatedly requested for remissions and when they were not granted adequately they abandoned them and took up inferior sort of lands for cultivation.

The system also brought about fluctuations in the price of grain and loss to agriculturists. Under the village lease settlement the village community was able to regulate the price of grain by holding their stock till they could get a fair profit. But under the ryotwari system the ryots were forced to sell grain often at an unfavourable price to meet the demands of the revenue officials, as they could neither wait nor borrow money. 54 Also the working of the settlement led to agricultural indebtedness. Though the system permitted the grant of loans, in most cases the loans reached the peasants after inordinate delay, depriving them of their benefits in using them for agricultural purposes. So the ryots were to borrow money from the money lenders at a high rate of interest for supporting themselves as well as for buying seeds, grain agricultural implements and also for paying rents

54. Dubois, Abbe, op.cit., p.183 and first Report of the Select committee of the house of Commans, 1853, p.286. The enquiries conducted by the Parliamentary committee in 1862 revealed that the heavy assessments had sapped the morality of the people and totally impoverished them. Abbe Dubois who gave a graphic description of the poverty of the people, ascribed it to the revenue system of the company's Government.
to the Government. At the same time they collected public loans and frittered them away on social expenditures. All these made them live in perpetual debt. Another reason that drove the peasants to money lenders was the economic depression that caused steep decline in prices for about two decades from the thirties and the repeated ravages of droughts. The ryots could not find market for their grains but at the same time they were forced to borrow money from usurers in order to pay their dues. Any adverse fluctuations in prices caused by famine, epidemic or depression hit them hard. They were forced to sell their property and become farm labourers.  

Though the system provided that the ryots could take up lands for cultivation or give them up at will, this freedom was denied to many ryots. They were not allowed to surrender their lands even when they expressed their inability to pay the taxes. On the other hand, they were forced to retain possession of the lands allotted to them and compelled to cultivate the prescribed area of land and consequently they had to pay the full revenue on all lands registered in their names. The system also contributed to forced labour. The officials employed the peasants to plant trees by road sides, keep watch over highways at nights and construct roads. When the ryots declined, they were beaten up or were deprived

55. There were reports against the tahsildars and sub-collects that there were cases of oppression, ill-treatment and compulsion to do things against their will. Collector R.D.Parker sent a report to the Board charging such offences against his sub-collector. (Madurai District Records, Vol.5322, pp.162-164.).
of the produce from their fields. The ryotwari system increased the importance of revenue officials as the success of this settlement depended much on their efficiency. The rank and file of these officials were native personnel. The power given to revenue officials in classifying land gave them opportunities of oppressing the ryots, when they refused tribes. Reports about corruption of the officials like the karnam, nattamkar, tahsildar and other categories abounded soon. An honest karnam was almost a contradiction in terms.\(^{56}\) On representation by tahsildars, hereditary karnams were removed from offices and with a view to checking corruption the same experiment was tried in the case of appointment of nattamkars. But it did not work satisfactorily as the strangers never acquired an interest in the villages and so it was given up.

The revenue officials resorted to torture to enforce collection to extract forced labour and to obtain contributions. The fraud and oppression practised by the low-paid officials was pointed out to the concerned authorities and efforts were taken now and then to check such practices. Regulations were passed empowering the Collector to punish corrupt officials. But these regulations failed to put an end to the practice of torture in revenue cases. Legal redress from torture was almost


Drury who was the commissioner of Madurai for sometime charges Collector Blockburne with harsness towards the ryots, which included exaction of many kinds of forced labour. A tahsildar had the entire control of assessments. Whenever a tahsildar visited a village the ryots endeavoured to buy to get a low assessment.
impossible either due to the ignorance of the ryots or fear of the ryots about the consequences and the cost and time involved in it. Munro was aware of the oppressions that the ryots suffered at the hands of the revenueu officials and he wanted to make law effective so as to check misuse of authority. But before he could implement his scheme, he died in the year 1827. Since no effective step was taken to correct the situation and as such it continued to be a source of oppression throughout the Company’s rule. For, Bourdillon, an experienced civil servant, in his report on public works submitted in 1833 observed that because of the oppressive exactions a large majority of the ryots had a hand-to-mouth existence.\textsuperscript{57} A Commission appointed in 1854 to go into the cases of torture revealed the existence of the practice in its rigorous form in the collection of revenue and inability of the aggrieved parties to get any redress. It exposed the fact that cases of torture were frequent wherever the lands were highly assessed and it was very much a part of the ryotwari system during the Company’s administration. The report showed that flogging by tamarind switches, the sun treatment, the horse and the rider method, the driving the devil method, the squeezing of the limbs in diverse ways, kittle and fastenting the body of a man to a branch of a tree under

\textsuperscript{57}Bourdillon’s Account of Madras Ryot quoted by Dutt, R.C. in his \textit{Economic History of India}, Vol.II, pp.50-61.
which a fire had been kindled for the purpose of suffocating the victims with the smoke were all very usual methods of torture.\textsuperscript{58}

Nevertheless, the ryotwari system was well meant to be a good substitute for the Bengal system of revenue. But with the inherent defects unrectified, it brought all its woes with it. True that benign administrators endeavoured to ameliorate the condition of the peasants and to contribute to the extension of cultivation and increase of revenue. Yet the irregularities caused by faulty survey and over assessments remained unremoved throughout and when it was combined with the corruption of the officials, they caused unlimited harm to the inhabitants.

Yet, it cannot be denied that the ryotwari system eliminated middle men and established a definite contact between the administration and the people. The frequent tours that were undertaken enabled the English officials to learn more

\textsuperscript{58}Muskets were turned down by making the man support them with muzzles resting on his great toes and continuing in this position for hours together in the heat of the mid-day sun.

Torture Commission Report, Appendix C No.16. One man is made to support another exposed to the heat of the sun in the position of horse and rider for a few hours, and the rider dismounts and is ridden by the other man for the same length of time.

Torture Commission Report, Appendix C.No.16 A man is made to sit outside in the hottest part of the day with his head hair all lose and made to undergo a curious operation of turning his head in a whirling position, which is known in the tahsildar’s cutcheries as extracting the devil; assisted with flagellation, if not performed quick, for the driving out of the evil spirit.

Torture Commission Report, Appendix C.No.14, CXIV ‘Kittle’ was an instrument of torture. By this instrument the fingers are gradually bent backwards towards the back of the hand until the wretched sufferers being no longer able to endure the excruciating pain, yields to the demands of his tormentors.
about the customs and habits of the people. This led to a better understanding between the rulers and the ruled. The system diffused the right of property more extensively than any other settlement. The flaws experienced in the mode of operation were more due to the persons than to the system. When the settlement was revised subsequently in 1885, in the light of the experiences it proved to be a much improved one and helped to promote the welfare of the ryots.59 Accordingly, the ryotwari system was extended to North Arcot, South Arcot, Tiruchirapalli, Coimbatore, Madurai and Tirunelveli but also “in the estates which had reverted to the government owing to the failure of the zamindars”.60 However, in areas where feudal vestiges remained, the zamindari system continued to operate.
