

ally began to alienate, and within thirty years of annexation land had already begun to pass freely into the hands of money-lenders. This evil grew more and more marked, until in 1901 the Government was compelled to place considerable restrictions on the powers of alienation enjoyed by agricultural tribes, in order to prevent their being completely ousted from their lands.

The initial examination of rights in land which occupied the first twenty years or so after annexation was a part of the process known as the regular settlement of the various Districts, and was accompanied by measurement of the land and the preparation of a complete cadastral map and record of titles. The arrangement originally contemplated was to undertake a revision of the record of each District only when the District came under reassessment, that is to say, at intervals of twenty or thirty years. But since 1885, when the whole record system was reformed, it has been the practice to enter all changes as they occur in a supplementary register and to rewrite the record of titles once every four years; and this record is in law presumed to be true until the contrary is proved. In the same way, instead of making a fresh cadastral measurement of the District at each settlement, it is now becoming more usual to note changes in field boundaries as they occur, and to provide a fresh map at resettlement from the data thus available instead of by complete remeasurement.

The cadastral record, though it also shows all rights to land, was primarily meant to be a fiscal record indicating the persons liable to pay the land revenue. Having determined the persons thus liable, the next point is to decide the manner in which the assessment should be taken. The Sikh government most frequently took its revenue (as above described) in the form of a share of the crop, an arrangement which proportioned the assessment very satisfactorily to the quality of the harvest, but was attended by much friction and dishonesty. To avoid these disadvantages, and to maintain the tradition imported from the North-Western (now United) Provinces, the British revenue was levied in the form of a fixed cash assessment, payable from year to year independently of the character of the harvests. This form of revenue was, in most parts of the country, a considerable relief to the people after the harassment of the Sikh system, and it has ever since remained the predominant form of assessment in the Province. It subsequently, however, became clear that, in dealing with a people who save little from one year to another, an assessment of a fixed character

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caused a good deal of hardship where the harvests varied greatly in character; and it has therefore become gradually more usual, especially on river-side areas and in rainless tracts of the Western Punjab, to assess the land by a cash acreage rate on the crops of each harvest, so that the revenue may fluctuate with the area actually cropped.

Share of  
produce  
taken.

The prevalent form of assessment prior to annexation absorbed the whole, or nearly the whole, of the produce which was not required for the maintenance of the cultivator. The first rough assessments under British rule aimed at obtaining the money value of a share of the gross produce approximating to that obtained by the Sikh revenue proper, after excluding its superfluous cesses; and as more detailed information became available, it became usual to look upon one-sixth of the gross produce as a fair standard of assessment. Later on, however, when land became more valuable and letting to tenants more common, it became, and has now for many years continued to be, the rule to assess on the net rather than on the gross 'assets,' and to assume, as in the United Provinces, that the normal competition rents paid on rented lands are a fair index to the net 'assets' of the proprietors generally. In the rare cases where competition rents are ordinarily paid in cash, there is little further difficulty; but in the more usual case of kind-rents the value of the net 'assets' can be arrived at only after a number of elaborate and somewhat uncertain calculations as to prices, yields, &c. Although therefore the standard of assessment is represented, as in the United Provinces, by one-half the net 'assets,' this standard has not, as in those Provinces, been looked on as determining the average assessment, but as fixing a maximum which should not be exceeded. In four settlements recently sanctioned, for instance, the proportion of the calculated half net 'assets' taken in each District has been 78, 81, 69, and 87 per cent. respectively. These figures do not include the cesses, which are calculated on the land revenue but are separate from it. The rate at which these cesses are levied varies in the different Districts; but the prevailing rate is one of about  $13\frac{1}{2}$  per cent., or about  $2\frac{1}{2}$  annas per rupee, on the land revenue, of which 5 per cent. goes to the village headman, and  $8\frac{1}{2}$  per cent. to Local funds. Efforts are at the same time made to assist local agriculture, not only by the loan of money for the purchase of seed and bullocks and the construction of wells, but also by remitting temporarily the revenue assessable on improvements such as the construction of gardens and wells. The increased

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assessment due to the improvement caused by a new well is remitted for a period of twenty years from the date of the construction of the well.

The assessment or settlement of the Province has usually been taken up District by District. The settlements effected immediately after annexation were summary in character, and the revenue then assessed remained payable for four or five years only. The more elaborate settlements subsequently made, which were known as regular settlements, were usually for thirty or twenty-six years; and the prevalent term now in force is one of twenty years. Term of settlement.

In a tract where the previous assessment has approximated to the standard of half the net 'assets,' the main grounds for enhancement after twenty or thirty years are the increase of cultivation and the rise in prices. The cultivation of the Province between 1880 and 1900 increased about 19 per cent., and the price of the main staple (wheat) rose in the same period by about 36 per cent., while the land revenue demand of the Province, standing in 1880 at 193 lakhs, was 203 lakhs in 1890, 250 lakhs in 1900, and 283 lakhs in 1904, which at present prices represents an assessment of 460,000 tons of wheat. Adding cesses (60 lakhs) and canal rates (168 lakhs), the total assessment comes to 511 lakhs, representing 813,000 tons of wheat. The assessment in the time of Akbar (1594), when cultivation was quite undeveloped, reached a sum of 282 lakhs, which at the prices then current represented in wheat no less than 1,700,000 tons.

The collection of the grain assessments imposed by the Sikhs taxed, as may be imagined, the energies of a large staff of officials. Since annexation it has been usual to entrust the collection of cash assessments to the village headman, who, in return for this and other services, receives 5 per cent. of the revenue which he collects. In the early days of British rule, when the assessments were based on imperfect data and were often very severe, the headman frequently failed to collect the revenue; and stringent measures had to be undertaken to recover the Government dues, involving in many instances the wholesale transfer of proprietary rights from the agricultural to the moneyed classes. Even at the present day the collection of dues from a body so numerous as the peasant revenue-payers of the Province is a task which cannot always be accomplished without friction; and the law has reserved for Government very complete powers, by way of attachment, arrest, and sale, for the realization of its demands. The The collection of the revenue.

enforced sale of a defaulter's property, which in early days was common, is now, however, almost unknown.

Suspensions and remissions.

In collecting the fixed assessments it is now the rule, on the occurrence of any markedly bad seasons, to arrange for total or partial suspensions of the revenue, calculated on the basis of the cropped area of the harvest as recorded by the revenue staff. The suspended revenue is allowed to lie over till next harvest, and is then collected or further suspended according to the conditions then prevailing. Should it be found necessary to postpone the collection for a considerable time, it is ultimately remitted altogether. When crops suffer from causes not of the ordinary seasonal nature for which allowance is made at assessment, e.g. by locusts or hail, the area damaged is calculated, and the revenue thereon is remitted at once. This system of suspending and remitting revenue has since 1880 become much more developed than it was in the earlier days of British rule, and during the famines of 1896 and 1900 it did much to foster the resources of the affected areas. In Hissār, which suffered most at that time, 5.9 lakhs, representing 83 per cent. of the land revenue of the District, was suspended in 1899-1900; and in 1901-2 a sum of 37.3 lakhs then under suspension in various Districts was entirely remitted.

New restrictions on alienation of land.

Mention has been made of the fact that, owing to the serious extent to which land was passing from the hands of the old agricultural tribes to those of the moneyed classes, the Government was in 1901 compelled to place restrictions on the alienation of land in the Punjab, this being the first occasion on which a general measure of this character has been introduced in India. Under the Land Alienation Act (XIII of 1900), the Government has in each District notified certain tribes as 'agricultural tribes,' and has classed as 'agriculturists' for the purposes of the Act all persons holding land, who either in their own names or in the names of their ancestors in the male line were recorded as owners or as hereditary or occupancy tenants at the first regular settlement. A member of an agricultural tribe may not, without permission, sell or otherwise permanently alienate his land to any one who is not a statutory 'agriculturist' of the same village or a member of the same agricultural tribe or group of tribes (for the present all the agricultural tribes of a District are counted as being in one group). Similarly, a member of an agricultural tribe may not mortgage land to any one who is not a member of the same tribe or group of tribes, unless the mortgage is in

certain specified forms which fix a limit to the period of usufructuary possession or else ensure the retention of the cultivating possession by the mortgagor. The Act has not yet been long enough in force for its results to be accurately gauged; but as a general rule the object arrived at appears to have been achieved, and the intention of Government to be duly appreciated by the class for whose benefit the new measure was undertaken.

The assessments in the Punjab have generally been noted for their moderation. In the first regular settlements the assessments imposed at the summary settlements, which had been hastily conducted after annexation, were much reduced, though the enormous fall in prices which followed the pacification of the country made the burden of the earlier assessments heavier than had been intended. The policy of lenient assessments thus initiated has been adhered to.

For purposes of assessment land is divided into two main classes, irrigated and unirrigated. The latter includes moist (*sailāb*) land, not actually irrigated, in the valleys of the great rivers and on the banks of hill torrents. This is of the most varying quality, and its assessment varies accordingly. *Sailāb* land on hill torrents is occasionally assessed as high as Rs. 4 per acre. Other unirrigated land pays from 3 or 4 annas to Rs. 2 or Rs. 2-8-0 an acre. Canal-irrigated lands are assessed to land revenue in three different ways: (1) by a fixed assessment on the land calculated on its value if unirrigated, plus a fixed or fluctuating canal-advantage land revenue; (2) by a fluctuating canal (*nahri*) rate or rates, no separate 'dry' rate being imposed; and (3) on the Sirhind Canal, by a (fluctuating) combined occupier's and land revenue canal rate. The first system is in force on the Western Jumna and Bāri Doāb, and the second on the Jhelum and Chenāb Canals. Lands irrigated by wells pay 12 annas to Rs. 6 or Rs. 7 per cultivated acre. The lowest rates are taken in the south-west, where the average area for each well is far larger than the area which can be irrigated from it in any one year, and where a considerable part of the crops grown is consumed by the tenant and his cattle without any return to the landlord. The highest rates are paid in the north-western Districts, where only 3 or 4 acres are attached to each well, the land being double cropped and producing valuable staples.

Under Sikh rule salt was one of forty-eight articles which were liable to customs, town, or transit duties. The cis-Indus and Kālābāgh salt mines were farmed out to persons of emi-

Moderation in assessments.

Classification of land.

Miscellaneous revenue. Salt.

nence; and the farmer, as long as he paid the amount of his contract, was allowed to dispose of the salt in any manner he might think proper. He was under no restrictions as regards time, place, or price, and might sell wholesale or retail, either at the mines or in distant markets. The prices charged by the farmers do not appear to have been high; but mining and transport difficulties helped to restrict the area within which the rock-salt was consumed, and the cis-Sutlej tract seems to have been almost entirely supplied at this time with salt from Rājputāna.

Upon annexation the management of the cis-Indus and Kālābāgh mines was at once taken over by the British Government. An excise duty of Rs. 2 a maund was levied at the mines, in lieu of all charges to which the salt was formerly subject; and on payment of this duty the salt was allowed to pass free throughout the British dominions, subject only to the additional duty of 8 annas a maund levied on all salt crossing the branch customs line established for the protection of the Bengal revenue. The duty imposed was considerably higher than the prices charged by the farmers for salt under the Sikh government, but all articles except salt and liquor were exempted from excise, customs, and transit duties. The Imperial customs line was at the same time extended along the Sutlej and the Panjnad to the Indus at Mithankot, and a preventive line was established on the Indus to exclude Kohāt salt from the cis-Indus portion of the Province. The manufacture of alimentary earth-salt in the cis-Indus Punjab was also prohibited. The adoption of the principle of a fixed duty on the production of salt, levied at the source, foreshadowed the adoption of the policy now in force throughout India. Salt crossing the customs line into the cis-Sutlej Punjab from Rājputāna was liable to the duty in force in the United Provinces of Rs. 2 a maund. The history of salt taxation in the cis-Indus Punjab from this time merges in the history of salt taxation in British India, and it is unnecessary to specify the enhancements and reductions in the rate of the duty which have since been made. In 1870 a price of one anna a maund was charged on rock-salt excavated on behalf of Government in addition to the duty.

From 1849 to 1869 the salt mines and quarries in the cis-Indus Punjab and at Kālābāgh and the preventive line on the Indus were under the management of the Provincial Government; but in 1869 the Government of India assumed the direct control of the inland customs department, and