

REVENUE ASSESSMENT IN TRAVANCORE

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Abstract

The basic elements of the revenue policy were laid down even at the time of assessing the lands. The assessment was generally moderate, based upon the purest form of ryotwari principle of land revenue settlement. Though the ryots had no ownership rights on the sirkar lands, they enjoyed a fixed tenure. As a result “the bulk of the rural population was contented and prosperous”, as noticed by Buchanan during his travel through the State in 1800. The system of revenue assessment was highly irrational and incomplete in several respects. It was not based upon any regular survey made of competent and trustworthy officials. There existed no field or village map or sketches of any kind, which would help to understand the details of land ownership, extent of land, net revenue returns, etc., The major weakness of the system was that it was exposed to official exploitation in addition to the inherent evils of wide disparity. When a handsome bribe was paid to the revenue officials, the trees were under-classed, but where it was withheld the tress were over classified. There was hardly any check on the classifying operations, as a real check was not possible in the prevailing conditions.

Keywords:

Ayacut : Permanent record showing the final result of a settlement.

Pandaravaka: Belonging to the state.

Parah : A Grain measurement.

Pattom : A kind of tenancy rent.

Sirkar land : Government property.

I. INTRODUCTION

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

The system of revenue assessment was highly irrational and incomplete in several respects. It was not based upon any regular survey made of competent and trustworthy officials. Often it was only a rough measurement made in a defective manner by men ignorant of the basic methods of measuring and was operating under improper control. The earliest known survey was taken in 1773 and it was based on hear say, i.e. “a record of what was heard”. The second survey was conducted in 1803 and it was “a record of

what was seen". The third and fourth surveys in 1818 and 1837 respectively embraced only garden lands and were in no way different from the previous ones.

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

The defective system of survey had its own telling impact on the revenue settlements. In practice Pandaravaha lands were subjected to periodical settlements at which the government demand was raised. The earliest known settlement was made by Mallan Senbagaraman in 1739. Due to some obvious defects of the settlement a survey of new settlement was ordered in 1751 and was completed in 1754. It led to the framing of the first trustworthy ayacut accounts. To overcome the inherent anomalies and to face the worst economic crisis, the third revenue settlement was conducted in 1773. The total disarrangement caused by the Mysore invasion invited the new settlement supervised by Kumaran Senbagaraman. Another settlement was made in 1886 for the purpose of assessing garden lands and trees.

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

The sarkar land tenures were subjected to full assessment, half and fractions and they included lands exempted from tax. The system of assessment prior to 1809 was that the proverticar assessed the revenue along with three or four arbitrators. If the tenure was otti the government demand was fixed as two shares. If the tenant at the same time was a landholder, he was asked to pay only one share. Lands newly brought under cultivation were favorably assessed, since it was believed that "without a more equitable distribution of taxation and a moderate and fixed assessment, it is idle to expect any extension of cultivation or economic progress.

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

The assessment of wet land was also modified in 1886. Parah, the existing measurement of land was subsisted for acre and cent and the ration fixed between parah and cent was 1 : 14. An edentate of eighty cubic inches was introduced as the garden measure substituting parah. Elaborate procedure for fixation of land revenue was made. At first the estimated gross produce for different classes of land was determined on the basis of the best available data. A deduction of one parah for seed and an equal quantity for cultivation

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

The assessment of rent on wet lands ran short of certain abnormalities and unevenness. Systematic assessment was quite rare in Travancore and as a result different form of demand and rate of commutation prevailed. In general land tax in the north was very moderate, but south of Trivandrum it was much heavier. In Thovalai and Agasteeswaram it was onerous and unequal, the average being Rs. 18/- and Rs. 16/- respectively. Rent rate in the north was double the quantity of seed on an average of two crops. But in the south sometimes it went up even ten times the seed quantity, though the average was only five times. Whenever the average went up above ten times it was reduced to the base level. The high rate in Nanjilnadu justified on the ground that the cost of construction, repair and maintenance of irrigation network in that locality was higher. The disparity in the rate of commutation was also well marked in the south than the north. Whenever the government thought it necessary to bring uniformity practically it covered the northern taluks only. For example, a uniform rate of six chakrams per parah of paddy was fixed for all taluks, but the southern taluks were excluded from it.

Assessment on dry lands was also higher and it was largely due to the failure of agricultural income tax. Tree tax was peculiar to the tract from very early times. It was applied to lands planted with the taxable kinds of trees like coconut, areca, jack, mango, palmyrah, tamarind and punnah. Out of them, mango, palmyrah, tamarind and punnah were taxed only in particular tracts. In 1818 mature trees of all varieties were assessed. However, there was no uniform practice in assessment and it was reported that this disparity was due to the uneven income from the source. Out of the trees, assessment on coconut and areca was in kind. In Eraniel, Kalkulam and Vilavancode tree tax was fixed partly in cash and partly in kind. Areca and jack, with slight exception were uniformly taxed as 1/2 and four chakrams, respectively on bearing trees in the north. But in the south the procedure was different and more complicated. One and the same kind of trees were classified and assessed differently and no wonder jack had as many as twenty nine rates from 12 chakrams to one chakra.

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

II.CONCLUSION

The major weakness of the system was that it was exposed to official exploitation in addition to the inherent evils of wide disparity. When a handsome bribe was paid to the revenue officials, the trees were under-classed, but where it was withheld the trees were over classified. There was hardly any check on the classifying operations, as a real check was not possible in the prevailing conditions. Hence the sirkar was undoubtedly largely defrauded and the ryots were extensively and systematically fleeced. The scrutiny of lands converted into garden was done here and there and only when it suited to the official concerned. In south Travancore young and nonbearing trees; old and part yielding trees and also trees belonging to the hilly parts were also assessed. Besides the above forms of oppressive assessments numerous petty levies on different names were imposed on garden lands.

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