

British Land Revenue Policy in Haryana Region

Dr. Gopal Parshad

*Associate Professor, University College,
Kurukshetra University Kurukshetra*

I. INTRODUCTION

The Indian state had since time immemorial taken a part of the agriculture produce as land revenue. It had been done so either directly through its servants or indirectly through intermediaries such as zamindars, revenue farmers etc., who collected the land revenue from the peasants and kept a part of it as their commission. In fact, land revenue had been the base of economy and chief source of income of the state. The establishment of East India Company rule in India worked as a tool of the colonial plunder, which operated through the monopoly of trade and realization of land revenue. To annihilate the traditional mode of production, the British monarchy had converted India into its land estate.¹

The growth of agriculture was affected by the specific regional variations in the Punjab, but it was a part of the larger process. The patterns of agrarian change were also highly influenced by the nature and policies of the colonial government. The colonial policies, although appeared uniform, also varied from place to place. So, the attitude and the nature of the policies formulated by the British rulers with regard to agrarian economy are the subject matter of this chapter. We are discussing this to study the overall effect of the attitude of the British government on the patterns of agrarian change in Haryana. This question also assumes vital significance because the role and attitude of the British government was the determining factor to evaluate the pace of the agrarian change in a particular region.

The colonial government faced various difficulties while formulating policies for India reflecting lack of knowledge of local customs, conditions, psychology of the Indians and sometimes its inability to get or extract information about the subjects. Conditions became worse, when the Home Government and local authorities displayed the situation differently. The Home Government was more concerned with principles and rights, and the Local Government was concerned with actual conditions and practices. In this situation, the bonds of sympathy were generally weaker being tied to interests. The British molded the policies for their own interest and maintained balance between two extremes, firstly the demands of imperial system and secondly the anticipated feelings of the people to keep alive the reputation.²

British wanted to use Punjab including Haryana for their economic gains. Although the regions of the present Haryana were economically backward, they were the main centre of army recruitment. So, especially, Haryana could fulfill the army needs of the colonial government. Apart from this, the colonizers wanted to use this region as a market for their machine-made goods which were coming from England on a large scale and also wanted to use its raw material for British industry.³ Like other regions of India, the British used the resources of Haryana for their own interests because of the pressure of the European capitalists on the government. They encouraged wheat, cotton, indigo, jute, sugarcane and rice cultivation in this region.⁴ For this purpose, they not only constructed canal colonies in west Punjab but also extended the Western Jamuna Canal in Haryana so that these regions might continue as an agricultural tract.⁵

In fact, making of policies and actual practices are two different aspects. It was not compulsory that all policies and decisions were made to implement. The colonial government made various policies towards Indian agriculture, but they did not implement them seriously. Moreover, British policies varied from place to place, which were also changeable. The revenue policies about Haryana were different from the policies regarding other parts of the country such as Bengal, Bihar, Bombay and Madras.⁶

Land Revenue Policy:

After the grant of *Diwani* rights for Bengal, Bihar and Orissa in 1765, the major concern of the East India Company's administration in India was to collect as much land revenue as possible.⁷ In early days of its rule, the Company adopted traditional land assessment system, but gradually modified the existing land revenue system from time to time to collect more and more revenue, which was the basic need of the colonial rule.⁸ In 1772, Warren Hastings introduced a new system, known as the farming system. European district collectors were to be the in-charge of revenue collection, while the revenue collecting right was auctioned out to the highest bidders. About the periodicity of the settlements, a number of experiments were made. Philip Francis, a member of Calcutta Council and critic of revenue farming, proposed that zamindars be given clear private property rights in land. But this proposal was rejected in 1776. Hence, the farming system ultimately failed to improve the situation, as the farmers tried to extract as much as possible without any concern for the production

process. The burden of land revenue demand on the peasants increased as a result, and often it was so onerous that it could not be collected at all. The net outcome of this whole period of rash experimentation was the ruination of the agriculture population.⁹ This farming system slowly developed into three major land settlements –

1. Zamindari Settlement (Permanent Settlement) in Bengal,
2. Ryotwari Settlement in Madras and Bombay, and
3. Mahalwari System in North India

Zamindari Settlement:

In 1786, with the East India Company still facing accusations of poor governance, a new Governor-General, Charles Cornwallis, was sent to India. He set about cleaning house, and eventually endorsed a plan similar to that of Francis. In 1789, ten-year agreements were made with the zamindars. Cornwallis believed that the Court of Directors would immediately accept it, so peasants would invest for improving their land. After that, in 1793, a proclamation was declared by him that "...at the expiration of the term of the settlement no alternate will be made in the assessment which they have respectively engaged, but they and their heirs and lawful successors will be allowed to hold their estates at each assessment forever."¹⁰ Eventually, the Permanent Settlement Act was passed in 1793, and it was implemented in Bengal Presidency.¹¹ This settlement was further extended in 1800 to north-east part of Madras and north-western Provinces or eastern Uttar Pradesh. It covered about 19 percent of the total area of British India.¹²

The Permanent Settlement Act of 1793 recognized the landlords as the proprietors of the land. According to this Act, zamindars were authorized to collect land revenue from the peasants. The amount to be paid was fixed by the government. The Rajas and Talukadars were considered zamindars. The Act also recognized the rights of hereditary succession for the heirs or lawful successors of the zamindars. The colonial government believed that the landlords or zamindars would remain faithful to the British. The landlords were given the right to transfer or sell their land. The rights of the zamindars depended on their payment of the fixed land revenue on the fixed date at the treasury. According to this Act, if the zamindars failed to pay fixed land revenue, they would lose their zamindari. They were required to give to the tenant the *patta* describing the area of the land and the revenue on it. In this way, the peasants got rights of their holdings. Actually, the zamindars were intermediaries between the British government and the peasants. The amount of revenue that they had to pay to the British government as firmly fixed and would not to be raised under any circumstances. In other words, British got 89 percent leaving the rest to the zamindars. The realize amount would be divided into 11 parts of which 1/11 of the share belongs to zamindars and 10/11 of the share belongs to British government. Zamindars were solely responsible to the government for the regular payment of the annual land revenue.¹³ Sirajul Islam argues about this Act: "Economically, it was expected that the permanent settlement would encourage the investment of capital in land and, therefore, the growth of a middle class; that it would lead to more lenient and considerate treatment of the tenants by landlords, and would thus promote general prosperity."¹⁴ Actually, the East India Company implemented this Act for the sake of its own interest. It ruined small peasantry in Bengal.¹⁵ Apart from this, zamindars became a conservative interest class. They were forced to grow commercial crops, like cotton, jute, rice, wheat, sugarcane and indigo in their estates. This was a cause for many of the horrible famines in Bengal, Bihar and Orissa. Moreover, zamindars became absentee landlords. Now they started living in towns and cities.¹⁶

Ryotwari Settlement:

Ryotwari settlement was introduced by Captain Read and Sir Thomas Munro in the districts of Baramahal, when the East India Company first acquired those districts in 1792, and was gradually extended to other parts of Madras. The colonial state demanded about one-half of the total crops. This land revenue rate was very oppressive for the peasants. The Court of Directors was made to understand that the permanent settlement failed to protect the interests of the *ryots*. So, Thomas Munro took note of this, and in 1807 proposed to reduce land revenue to a third of the produce. The Madras government accepted this proposal but it could not be implemented. After that, Sir Thomas Munro was the Governor of Madras from 1820 to 1827. During this period, the Ryotwari settlement was introduced in all parts of the Madras Presidency.¹⁷ He succeeded in reducing the government assessment to the extent he had recommended before. According to this settlement, one-third of the produce of the field represented the entire economic rent in many villages. It was demanded in a fixed sum in cash, irrespective of the annual yield.¹⁸ After Madras, the Ryotwari settlement was extended to the Bombay Presidency also. Actually, land settlements were made temporarily in different district, and regular survey settlements were commenced by Mr. Pringle of the Bombay civil Service in 1824-28. His survey was based on a measurement of the field. The demand of the government was fixed 55 percent of the produce. A re-survey was conducted by Goldsmith and Lieutenant Wingate in 1835. Finally, the report of this survey was published in 1844.¹⁹ Under this settlement, property right was given to all individual *ryots* (peasants) in the

districts, who were allowed to select and register land freely. The peasant had the right to sublet his property or to transfer it by gift, sale or mortgage. He could not be ejected by the government so long as he paid the fixed assessment and had the option annually of increasing or diminishing his holdings or of entirely abandoning it. Ryotwari settlement was a temporary one, the period of assessment varying between twenty and forty years. It covered about 51 percent of the area under British rule comprising part of the Bombay, and Madras Presidencies, Assam and certain other parts of British India.²⁰

Mahalwari Settlement:

The Mahalwari settlement was one of the three major land revenue settlements of the colonial government. It was a settlement for the estates of the proprietary bodies, introduced in North-Western Provinces (1822), Central Provinces and Punjab.²¹ It was first implemented in the ceded and conquered regions by Lord Wellesley between 1801 and 1802. It is believed that this settlement was directly made with the village community or *Mahal* (estate)²² under the instructions of the settlement officer, who fixed rent with the help of *lamardar*, and the rent had to be paid by the peasants.²³ This settlement was implemented with the provision that the assessment should be revised after a fixed period of 30 years. But in some cases the assessment of land revenue was revised after a period of 20 years or 10 years.²⁴ Mridula Mukherjee pointed out that in Punjab under the commonly prevalent system of rent – *Batai* (sharecropping) usually on half-share basis – agricultural taxes had a direct bearing on the peasants as well. In addition to paying half share of the agricultural produce, tenants also paid rent to the landlords, half the land revenue and water rates. In some cases the landlord took the entire water rate from the peasants, but paid land revenue himself.²⁵

The idea and proposal of Mahalwari settlement were given by Holt Mackenzie in his famous Minute of 1st July 1819.²⁶ In this Minute, he advocated the *Mahal* or village based land revenue system. Eventually, Mackenzie's minute was incorporated in the Regulation VII of 1822. This regulation marked a revolutionary beginning in the improvement of land revenue administration.²⁷ The government of William Bentinck came to the conclusion that the regulation of 1822 had caused a widespread misery. His government after a long consultation passed the Regulation of 1833. This regulation made the terms and conditions of the Mahalwari system slightly flexible. It provided for the simplification of procedure for preparing estimates of the produce and rent. This regulation also introduced the fixation of the average rents for different types of soil. According to the new scheme, the *Mahal* authorities were given the right of internal adjustments. The state demand was fixed at 66 percent of the rental value and the settlement was made for 30 years. Moreover, Lord Dalhousie issued fresh directions to the settlement officers. Under the Saharanpur rules of 1855, the state demand was fixed at 50 percent of the rental value.²⁸ As a whole, Mahalwari settlement covered the area of Punjab, some parts of Orissa, Oudh, Agra etc.²⁹

The village headman or *lamardar* was completely responsible for all the recommendations, the survey of lands, preparation of records of right in lands, settlement of the land revenue, demand in the *Mahals*, and collection of land revenue. In cases where estates were not held by landlords, but by cultivators in common tenancy, the estate demand was allowed to be fixed at 95 percent of the rental value. However, quite unfortunately, this system broke down as the state demand was very high and its working was quite rigid. The amount payable by the cultivators was considerably more than what they could afford.³⁰

In Haryana region, the first revenue settlement was made in Rohtak district under the Regulation IX of 1805. The colonial government had decided, in order to induce the cultivators to feel secure and extend their efforts, to make a three years' settlement with them, to be followed by a second term for the same period, and then by one of four years. After the passing of these ten years, a permanent settlement was to be made of all lands which were then in a sufficiently improved state of cultivation to warrant this. After that, the defects of this regulation were removed by passing the Regulation X of 1812. The early regulations were not in force indeed in Delhi region, which was specially exempted from their operation till 1832; but they were, nevertheless, followed as guidelines and in accordance with the provisions of enactment of 1805, two summary settlements of three years each were effected for Rohtak-Beri tehsil. Maham-Bhiwani was also treated in a similar manner. In 1815, five and ten years' settlements were made with the former and latter tehsils respectively.³¹ As stated earlier, land revenue Regulation VII was passed in 1822. Mackenzie's recommendations were incorporated in this Regulation. It provided a basis for detailed field survey for revenue assessment. It was followed by the Regulation IX of 1833 and Regulation VIII of 1846.³²

After the annexation of Punjab in British rule in 1849, some changes took place in the existing land revenue system. This change was related to a fixed cash assessment valid for a number of years.³³ The high rate of land revenue put extra burden on the peasants which also increased indebtedness in the province.³⁴ A large number of assessments were done by the government in Punjab, which were so high that this system could not be sustained for a long time. Some peasants preferred giving up cultivation work accepting high demand of land revenue.³⁵ Resultantly, many settlements were scaled down drastically. But these settlements failed to give acceptable alternative to solve the problems of peasants. The British officials could grant some relief by

remissions in land revenue. But, they showed reluctance in granting such relief even during bad harvest seasons and famines. The settlement officer was very critical of the revenue mismanagement of certain circles of Pipli and Jagadhari tehsils in Ambala district. During the famine of 1868-69, a sum of Rs. 4,334 was suspended in Jagadhari and Rs. 2400 in Pipli. But no suspension or remissions were made in Ambala and Karnal districts during the famine of 1877-79.³⁶ Moreover, the colonial government collected land revenue in Rohtak and Gurgaon districts during this horrendous famine.³⁷ The following table – I shows the demand and collection of land revenue in 1861-62.³⁸

Table – I
Demand and Collection of Land Revenue in Haryana in 1861-62(In Rupees)

District	Demand	Collection	Balance
Delhi	389,853	326,787	63,066
Gurgaon	1,148,490	881,812	266,678
Karnal	802,543	765,476	37,067
Hissar	448,081	342,978	105,103
Rohtak	959,672	685,128	274,544
Sirsa	188,623	103,184	85,439
Ambala	515,163	415,468	99,695
Thanesar	414,187	262,571	151,616

Source: *Punjab Land Revenue Report, 1861-62*, p. 1.

Table – I given above shows that a good amount of land revenue was collected from Gurgaon, Rohtak, Karnal and Ambala districts. In 1860-61, Rs. 881,812 of land revenue was collected from Gurgaon and Rs. 266,678 remained as balance. Moreover, Rs. 765,476 and Rs. 685,128 were collected from Karnal and Rohtak respectively. It was noted that outstanding balance from these districts was Rs. 37,067 and Rs. 274,544 respectively. The same situation could be seen in other districts of Haryana.³⁹ Besides, the previous year's Punjab Land Revenue Report (1860-61) shows that the outstanding balance of land revenue of Delhi district was Rs. 1,082,208 (22.50 percent), of the total revenue whereas the total outstanding balance of Punjab was Rs. 1,259,563.⁴⁰ It seems that, it was due to scanty rainfall in that year. During, 1860-61, rain did not come in time. The *kharif* and *rabi* crops were destroyed completely, resulting in an acute famine striking the region. This famine was known as *sattarah*, and it occurred in Rohtak, Hissar, Gurgaon, Sirsa and Karnal districts.⁴¹ A large number of people and cattle lost their lives due to starvation. Though government provided some relief in the famine affected areas, but it did not provide relaxation in land revenue collections. The Punjab Government issued 36,670 notices to those peasants who did not pay land revenue on the fixed date. A good number of cases were also registered by the police regarding the non-payment of land revenue.⁴² Moreover, the rate of land revenue being very high, a large number of peasants could not pay land revenue on time.⁴³

In 1871, a Land Revenue Act was passed, which consisted of 6 chapters and 67 sections.⁴⁴ According to this Act, there were to be three categories of settlements, namely summary settlement, the first regular settlement and the re-settlements subsequent to the first regular settlement. Records of rights were to be prepared by the settlement staff at the time of these settlements. Apart from this, provision was made for the offering of the settlement to the owner of the land. Though this Act was a good piece of legislation, it was not complete in many ways. Resultantly, in 1873, a comprehensive Revenue Act was passed for North-Western Provinces. It repealed about fifty existing regulations regarding land. It was followed by Land Revenue Act of 1881, which was for the Central Provinces.⁴⁵ It is necessary to mention here that in framing rates, regard was rarely paid to natural varieties of soil. Lands were merely classed according to their adventitious qualities as well-irrigated or canal-irrigated and flooded or dry. But assessment circles were smaller, and estates within circles were often arranged in several classes. The device of classification within circles was open to considerable objections, but it at least did recognize soil distinctions, though indirectly.⁴⁶

In 1887, The Punjab Land Act was passed which consisted of 12 chapters and 158 sections. It provided for the exclusion of certain lands from the operation of the Act. By this Act, local government was given the power to vary the limits and also to alter the number of tehsils, districts and divisions. Provision was also made for the imposition of village officers' cess by the local government at the maximum rate of one *anna* for every rupee of the annual value of land. This money was to be used for paying salaries of the village officers etc. According to this Act, all land was liable to the payment of land revenue to the government except the land which had been exempted from that liability by some special contract with the government. Land revenue could be assessed in cash or kind or partly in cash and partly in kind according to the local authorities. This Act also provided the rights of the collection of land revenue.⁴⁷ The Punjab Land Revenue Act of 1887 was amended in 1896 with some changes. The first change was related to *Jaildars* or village circle officers. The new amendments were related to *Jaildars'* and *Patwaris'* right of remuneration and cess and reassessment of the land.⁴⁸ Further, this Act was amended in 1899. This amendment also paved the way for the development of

agriculture in Punjab including the Haryana region.⁴⁹ The following table – II shows the land revenue demand and collection from Gurgaon district during 1874-1883.⁵⁰

Table – II
Land Revenue Demand and Collection in Gurgaon District (1874-1883)

year	Demand (Rs.)	Collections		Total Collection
		Current Year	Previous Year	
1874-75	1,086,913	1,079,896	2,081	1,081,977
1875-76	1,086,220	1,068,163	--	1,068,163
1876-77	1,08,6113	1,068,338	,4,806	1,073,114
1877-78	1,199,230	1,060,882	,2,087	1,062,969
1878-79	1,264,506	1,197,460	51,688	1,249,198
1879-80	1,228,672	1,179,914	37,261	1,217,175
1880-81	1,229,297	1,207,787	33,887	1,241,674
1881-82	1,229,000	1,200,057	18,321	1,218,378
1882-83	1,2285,25	914,253	3,,425	919,678

Source: National Archives of India, *Proceeding of Revenue and Agriculture Department (Revenue)*, No. 17-20 (A), May, 1883; See also Chattar Singh, *Social and Economic Change in Haryana*, pp. 121-22.

Table – II given above shows the demand and collection of land revenue increased gradually in Gurgaon district during 1874-1883. The collection was nearly a hundred percent in this region. It was noticed that government collected land revenue and the arrears forcibly even in bad crop sessions. During 1882-83, rains did not come in time; even then, the government collected more than 75 percent of land revenue from the district.⁵¹

The Punjab government faced various difficulties in the assessment of land as well as in the collection of land revenue. The land officers had different views on this issue. There were some officers who stood for permanent settlement of the Punjab after the Bengal Model. In 1861, William Muir advocated that certain benefits which could be derived from the Bengal model. It was also pointed out that there might be some loss if the settlement was not done after certain intervals, enabling the government to claim a higher share from the produce of the land, but it was pointed out that there was to be greater enhancement of the land revenue from indirect return due to the vast development of the resources of India emanating from the fixing of the demand in perpetuity.⁵² R. C. Dutt also advocated the implementation of Permanent Settlement in other provinces of the country.⁵³ It is important to mention here that Bengal was more prosperous province than Punjab including Haryana. It was not possible for the colonial government to implement the Bengal model of land revenue in these regions. Consequently, in 1883, the Secretary of State for India rejected the implementation of permanent settlement in Punjab. It was also observed that if the policy of permanent settlement had been carried out in Punjab, a lot of additional land revenue would have been lost to the state.⁵⁴ The following table – III shows assessed land revenue in Haryana during 1900- 1915.⁵⁵

Table – III
Assessed Land Revenue in Haryana (In Rupees)

Year	Hissar	Rohtak	Gurgaon	Delhi	Karnal	Ambala
1900-01	773585	955870	1182094	834935	1015452	1099754
1901-02	759533	948797	1184677	836604	1014819	1095180
1902-03	749845	948096	1182812	837116	987244	1101538
1903-04	833295	962196	1186841	863955	997093	1101615
1904-05	823430	963546	1189322	866179	1007111	1101831
1905-06	816087	955883	1188751	858955	990203	1101744
1906-07	838206	965792	1188780	865399	996382	1101958
1907-08	804894	957095	1189437	863250	985975	1101166
1908-09	815650	965943	1191360	862397	991949	1101102
1909-10	827199	1142945	1297868	931648	1171886	1099510
1910-11	890534	1143123	1271203	1132449	1173124	1092834
1911-12	949622	1145042	1269404	1026109	1271285	1097906
1912-13	980997	1563297	1471538	---	1173175	1096968
1913-14	969467	1567117	1464224	---	1172842	1096685
1914-15	1031239	1632969	1482646	---	1276554	1095926

Sources: Compiled from *Agricultural Statistics of India, 1900-01*, pp. 280-81; *Ibid., 1901-02*, pp. 288-289; *Ibid., 1902-03*, pp. 282-83; *Ibid., 1899-1900 to 1903-04*, pp. 282-283; *Ibid., 1900-01 to 1904-05*, pp. 302-303; *Ibid., 1905-06*, pp. 310-11; *Ibid., 1902-03 to 1906-07*, pp. 312-313; *Ibid., 1903-04 to 1907-08*, pp. 12-13; *Ibid., 1908-09*, pp. 312-13; *Ibid., 1909-10*, pp. 314-315; *Ibid., 1910-11*, pp. 314-15; *Ibid., 1907-08 to 1911-12*, pp. 320-21; *Ibid., 1912-13*, pp. 308-09; *Ibid., 1913-14*, pp. 308-09; *Ibid., 1914-15*, pp. 308- 09.

Table – III given above shows that the assessed amount of land revenue was very high. Gurgaon and Ambala districts were the highest land revenue payers in the region. These were followed by Karnal, Delhi, Rohtak and Hissar.⁵⁶ The following table – IV shows land revenue payers and total land revenue paid in Haryana in 1937.⁵⁷

Table - IV
Land Revenue Payers and Land Revenue Paid in 1937

District	Total No. of Land Revenue Payers	Total Land Revenue Paid
Hissar	119,432	1,095,286
Rohtak	145,435	1,357,922
Gurgaon	119,897	1,494,911
Karnal	145,836	1,315,591
Ambala	128,483	1,477,450
Total	659,083	6,477,450

Source: *Report of the Punjab Land Revenue Committee, 1938*, Superintendent Government Printing, Lahore, 1939, Appendix – I, p. 232.

Table – IV given above shows that, the number of land revenue payers was 659,083 in Haryana, the land revenue paid by them was Rs. 6,477,450 in 1937. In Hissar 119,432 were land revenue payers who paid the amount of Rs. 1,095,286 as land revenue. Moreover, the numbers of land revenue payers in Rohtak, Gurgaon, Karnal and Ambala were 145,435, 119,897, 145,836 and 128,483 respectively and the amounts of paid by them were Rs. 1,357,922, Rs. 1,494,911, Rs. 1,315,591 and Rs. 1,477,450 respectively.⁵⁸

It was very difficult for the colonial government to make the collection of land revenue in time. The peasants of Haryana had no habit of making payment of land revenue. The government used to take help of the army during the time of collection of land revenue. A Settlement Report of 1883-84 of Rohtak district sows a dictum that:

*“Dilli paache mard bhatere base desh Haryana,
Apene boven, ape khaven kise ne de daana.”*⁵⁹

(Near Delhi, there reside lots of strong people in Haryana, they sow, reap and eat the foodgrain and do not give even a grain of their produce to anyone).

The following table – V shows the remission of dues in 1937.⁶⁰

Table – V
Table Remission of dues in 1937 (In Rupees)

District	Rabi	Kharif	Total
Hissar	87,864	3,864	91,728
Rohtak	13,690	---	13,690
Ambala	38,797	---	38,797
Total	140,351	3864	144,215

Source: *Report of the Punjab Land Revenue Committee, 1938*, Superintendent Government Printing, Lahore, 1939, Appendix – III.

Table – V given above shows that remission of Rs. 140,351 was done in Hissar, Rohtak and Ambala. Besides, no remission of land revenue was done in Gurgaon and Karnal districts.⁶¹ Actually, the British government was able to realize the land revenue without much difficulty and the need for recommending suspension or remission arose on very few occasions, though there were some rules under Resolution of Government of India No. 58 of 12 October, 1881 for granting suspension of land revenue. Generally, the government suspended the collection of land revenue during the time of natural calamities. For instance, out of Rs. 1,229,000 a sum of Rs. 17,000 was suspended in Gurgaon district in 1881-82.⁶² The following table – VI shows the assessment of land revenue in Haryana during 1937-1947.⁶³

Table VI
Assessed Land Revenue in Haryana 1937 – 1947 (In Rupees)

Year	Districts				
	Hissar	Rohtak	Gurgaon	Karnal	Ambala
1937-38	1,176,491	1,658,643	1,538,457	1,276,893	1,450,095
1938-39	1,137,709	1,660,944	1,538,941	1,277,327	1,458,359
1939-40	1,145,266	1,663,130	1,540,432	1,277,495	1,459,374
1940-41	1,164,387	1,671,285	1,544,935	1,278,479	1,520,303
1941-42	1,150,424	1,670,682	1,544,903	1,286,295	1,520,056

1942-43	1,246,995	1,202,970	1,230,325	1,252,105	1,530,145
1943-44	1,185,217	1,677,343	1,060,094	1,284,829	1,536,801
1944-45	1,166,038	1,718,487	1,054,260	1,284,218	1,534,063
1945-46	1,166,038	1,718,487	1,054,260	1,284,218	1,534,063
1946-47	1,166,038	1,718,487	1,054,260	1,284,218	1,534,063

Source: *Agricultural Statistics of India, 1937-38*, pp. 280-81; *Ibid.*, 1938-39, pp. 280-81; *Ibid.*, 1939-40 to 1942-43, pp. 352-59; *Ibid.*, 1939-40 to 1942, pp. 352-59; *Ibid.*, 1943-44 to 1946-47, pp. 296-99.

Table – VI given above shows that the amount of assessed land revenue was very high. The demand of land revenue from Gurgaon, Ambala, Karnal, Hissar and Rohtak continued increasing during 1937 -1943. After 1944, it remained constant. It seems that in April 1945, the War in Europe ended. Churchill, the Prime Minister of England, resigned and fresh elections were due to be held. In June new proposals were announced to introduce future constitutional changes in India.⁶⁴ After that, the Cabinet Mission came to India in 1946 to discuss the transfer of power from the British government to the Indians. Consequently, the British government showed some less interest for the demand of land revenue.

Burden of Revenue:

In the second half of the nineteenth century, the colonizers believed that the rise in the prices of agricultural commodities reduced the burden of taxes on peasants. During this period, the value of land also escalated. It reduced the government's share of the produce.⁶⁵ But in reality, the demand of land revenue continuously increased along with the commercialization of agriculture. Mridula Mukherjee rightly argues that rise in land values was not the cause of the lightness of the government demand of land revenue. The collection of land revenue increased constantly from 1906 to 1929. Apart from this, the incidence of land revenue remained constant during the years of great depression. As stated earlier, agriculture was the main source of the livelihood of the peasants. They had not only to pay more than 50 percent of their produce, but also had to store grains for food and for the fulfillment of other necessities of life. Table – VII shows land revenue as percentage of net income in Haryana.⁶⁶

Table – VII
Land Revenue as Percentage of Net Income in 1925

Districts	Tehsils	Old Assessment	New Assessment
Hissar	Sirsa Tehsil	13.6	20.4
Ambala	All Tehsils	10.7	25.1
Hissar	Do except Sirsa Tehsil	24.4	33.3
Rohtak	All Tehsils	27.5	34.5
Karnal	Do	30.0	39.3

Source: Compiled from Mridula Mukherjee, *Colonializing Agriculture, The Myth of Punjab Exceptionalism*, pp. 4-5; *Proceedings of Punjab Revenue (Land Revenue) Department, October 1925*, Nos. 14-15, Enclosure 1 and 2, IOR P/11505.

Table – VII given above shows the estimate of the land revenue as percentage of net income given by settlement officer in 1925. This statement shows the burden of land revenue on peasants. During this year, new settlement was enforced. According to this assessment, about 20 to 40 percent of the net income of the peasant was collected as land revenue from them. This percentage of land revenue was much higher than that of United Provinces and other regions of north India. Thus the burden of land revenue became the main cause of heavy indebtedness.⁶⁷ It was very painful for the small landholders. The small peasants were not able to obtain the benefits of high prices of their agricultural produce. They had to sell their produce to the moneylenders on lower rates to pay land revenue in cash. Even they had to buy grains at higher rates when their own production did not meet their consumption requirements.⁶⁸

It is necessary to mention here that it was very difficult for small peasants to abide by the harsh provisions enacted for the collection of land revenue. Land revenue collectors also exploited as well as harassed the peasants. Apart from this, the British government did not suspend the collection of land revenue even in bad seasons. Only in the extreme insecure regions, the fluctuating assessment system allowed for granting of exemptions in case of failure of crops to a certain level, but the corruption by the local officials who had to take decisions made it very difficult for the peasants to obtain such relief from these provisions.⁶⁹

A new assessment system was introduced in 1935, which was known as a sliding-scale system. It took as its basis a standard set of maximum prices, based on prices of land of the last twenty years, and fixed a concurring set of maximum revenue rates. Mridula Mukherjee writes: "When prices remained below these „commutation prices“, revenue rates would be correspondingly reduced, but if the actual prices exceed commutation prices, revenue rates would not go beyond the maximum rate."⁷⁰ But this system did not give relief to the peasants. The Punjab Land Revenue Committee also recommended not extending this system in

small holding regions. It could be beneficial to large holders only. However, the Unionist Party's government of Punjab welcomed the new assessment system. But peasants' organizations rejected the provisions of this system and started agitation against it.⁷¹

Tax on canal water was also a chief source of income to the state. It was almost equal to the land revenue demand. The colonial government also conceded that canal water rates have never had any scientific basis of assessment, and revenue from canal-water was the most important source of financing the requirements of the Punjab irrespective of all theoretical considerations. But, water rates were not fixed. They could be enhanced any time. In 1924, the colonial government increased irrigation tax, which led to an agitation of the peasants in the province.⁷² Actually, the main purpose of the British policy was to use the big landlords as a major supporter of their rule. With the emergence of the Unionist Party in Punjab, this scenario started to change. This party not only remained in power from 1937 to 1946, but also worked for the welfare of the peasants.⁷³

At the end we can say that the British implemented *Mahalwari* land revenue system in Haryana. Under this system, the demand rate of land revenue was very high. More than one-half of the produce was collected from the peasants. The British government preferred collecting land revenue in cash only. Failure of crops, famines, high demand rates of land revenue in cash, fluctuation in the prices of the cash crops as well as food grains etc. worsened the peasants' life. In these situations, they had to take loans from the village *Banias* or moneylenders. The small peasants, thus, went into the debt. Peasants had to mortgage or sell their lands to the moneylenders. The colonial government made some efforts to restrict the transfer of land from peasant to moneylenders or traders etc. by passing Punjab Land Alienation Act of 1900. Under this Act, non-agriculturist classes were not allowed to buy land from a member of the peasants' family and not to take it in mortgage for more than twenty years. Nevertheless, this Act had various defects as well. So, it was amended from time to time. The government passed other various Acts like the Punjab Restitution of Mortgaged Land Act of 1938, Debtors' Protection Act of 1936 etc. to restrict the transfer of land to non-agriculturists. A good number of Debt Conciliation Boards, Co-operative Credit Societies, Co-operative Banks and Mortgage Banks were also established to free peasants from debts or loans. But all these measures failed to free the peasants from the agricultural debt.

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