

CHAPTER - III

Pattern of Rural Taxation

Diversity of tenures prevailing in this Collectorate made it difficult to evolve any standardized system either for assessment or collection of revenue. Moreover, in the eighteenth century, the prevailing political disorder and environment of war and suspicion, left no time for the administrators to divert and concentrate their energies on this aspect of land revenue administration. So, instead of one universal and cohesive system of revenue assessment and collection there were various systems in prevalence. The thrust of this chapter is to examine these various modes and also the magnitude of state demand. The alienation from the peasant of major share of his produce took the form of the mal (land revenue), which in its primitive form¹ was called Rajbhag. As this share accounted for the major source of state finance it is worthwhile to study its nature from the earlier period.

Mode of Assessment -

The most traditional form of the realization of mal seems to be bhaoli or batai or as it is called in Persian, ghalla bakshi.²

This was the simple sharing of crop at the time of harvest. From

1. Abul Fazl Allami, Ain-i-Akbari (Eng. Tr. henceforth Ain), I, P.194, The British administrators understood it as a right vested in government by immemorial usage of ten elevenths of the net rental of the country. cf. H. Mackenzie, Minutes, 1st July 1918, Selections from the Revenue Records of the North West Provinces, 1818-20, Calcutta 1869; East India Papers, 1801/HC to 1803-4/HC, M.F., N.A.I.D. Vol.71/64 Vol.9/1/116

2. Ain, I, P.286; cf. Habib, p.194 and Noman Ahmed Siddiqui, Mughal Land Revenue Administration, p.43.

this could be traced evolution of other more sophisticated systems of assessments under Sher Shah Suri and Akbar.

Gujarat came under the effect of changes in the field of revenue administration in 1576, when on the initiation of Akbar, Todar Mal undertook an extensive revenue survey of considerable part of Gujarat.³ But out of 28 mahals then falling under Sarkar Ahmedabad, only four mahals which later formed a part of Ahmedabad Collectorate, were surveyed. They were Duskrohi, Dholka, Dhandhuka and Parantij.

The survey carried on by Todar Mal provided information only regarding the total area of the parganas and the total revenue accruing from them. No information was provided regarding different modes of revenue assessment, magnitude of state demand, various cesses that were levied over and above mal etc. But it could be assumed that mode of revenue assessment adopted in other parts must have also been introduced in Haveli Ahmedabad and neighbouring parganas.

The land revenue arrangements consisted mainly of two stages, firstly, the assessment or tashkhis and secondly, the actual collection or tahsil.⁴ The former came to be known as Jama and the latter hasil. As has been mentioned the most prevalent mode of assessment was bhagbatai or crop sharing. There were three modes by which government share was assessed under this system Khet batai i.e. estimate made when the crop was standing; Lang

3. Ain, II, P.258; S.R.B.G., V, 1854, P.16.

4. Ain, I, p. 284; Moreland, W.H., Agrarian System of the Mughals, PP.212-215; Habib, p. 196.

Batai, when it was cut and collected into bundles but unthreshed, lastly, Makhul or division of crops at the threshing floor in the presence of both the parties, in accordance with an agreement (qarardad).⁵

Next step in arriving at a more sophisticated system of assessment was the introduction of Kankut or Dhanabandi.⁶ This implied a system where grain yield was estimated. It was modified under the Zabti (measurement) system. Lands sown with each crop were measured with the help of standard schedule of rai. It was Sher Shah Suri who first introduced this system and later it was adopted by Akbar with certain modifications. The rates in kind, however, did not directly express the revenue demand and had to be commuted into cash. This system created some problems both for the officials and the ryots. Long delays used to occur in the communication of local prices to the court and the sanctioning of the rates for the year. As a result sometimes the peasants complained that more had been taken from them than what was ultimately sanctioned and even Jagirdars protested about the balance of revenue left unrealized owing to delay in receiving the approved rates.⁷ To overcome this problem ten years state of every pargana in regard to the categories of cultivation and the level of prices was ascertained and a tenth part of this was

5. Ain, I, p. 286.

6. Ibid, p. 285 Kan denoted grain and Kut an estimate.

7. Abul Fazl, Akbar Nama, III, pp. 282-83.

fixed as an annual revenue i.e. mal-i-har sala.⁸ Further
 moderations were made by the introduction of Nasag.⁹ Without
 going into controversies over the nature of nasag it could be
 said that it appears to be a form of Zabt where annual
 measurements were replaced and records of the area measured in
 any one previous year continued to be used for assessment.
 Payments could be made under this system, either in Kind, i.e.
bhagbatai, or in cash i.e. bigoti.

In Gujarat most prevalent mode was nasag and measurements¹⁰
 were not carried on regularly. However this was not a hard
 and fast rule. References could be found for remeasurement of
 cultivable area on the complaints of the ryots. But in general
nasag was the most widespread system at least till the beginning¹¹
 of the eighteenth century. This could be substantiated by
 Aurangzeb's farman issued to Mohammed Hashim, Diwan of the suba,
 in the year 1668, which goes on to say, ".... cultivators should
 be informed of the regular land revenue by saying that so much
 will be recovered from them as land revenue and that whether they¹²
 want to cultivate it or not."

Along with Zabt, bhagbatai was also prevalent in this
 Collectorate. In 1687 when ryots of Ahmedabad were reeling under

8. Ibid; Irfan, P.206.

9. Moreland, op.cit. p.88.

10. Ain, 1, p.485.

11. Mirat, p. 121. On the complaints of the ryots Subhadar
 Shihabuddin Ahmed ordered for remeasurement of cultivable
 area for the second time, in 1577.

12. Mirat. p.191,

the effects of one of the most severe famine, popularly known as Satyasie, Mirza Isa Tarkhan the Subhadar, set himself with the task of conciliation of ryots and settled collection of revenue in share of corn produce in Bhag Batai.¹³

Fifty years of continuous warfare, civil strife and absence of strong authority at the centre, following the death of Aurangzeb seems to have loosened the threads of any sort of systematic revenue and administrative machinery. For the next sixty years Marathas too, remained busy, accumulating and safeguarding their political gains and no one universal system of revenue administration could be evolved under them.

Mode of assessment and collection of revenue remained as it was in the first half of the eighteenth century. But as assessment was made Mauzavar i.e. per mauza,¹⁴ the Patel's power shot up as he was looked upon as being responsible for the fixed revenue and the manner of its collection was left entirely to him. In the absence of any direct interference by the Maratha kamavisdars (head of the pargana administrative set up) various sub systems seems to have evolved out of convenience.

Under the Marathas neither bhagbatai nor bigoti appears to have had particular ascendancy.¹⁵ With the exception of the principal rice villages in which some uniformity in the

13. Mirat, P.467; H.S.B.S.R., 12, No.88, P.75.

14. Ajmas, R.No.41, D.No.17, Saman Khamas Maya va Alaf (1757 A.D.); Ajmas, R.No.1 D.No.2, Isne Khamas Maya va Alaf (1751 A.D.); Infact in almost all the Rumals of ajmas and Jamav we get reference of maujavar assessment.

15. Ajmas, R.No.43, D.No.62, 1805; Ibid, R.No.43, D.No.4729, 1805. Ibid R.No.42, D.No.5; R.D.D., 1820, No.153. P.1872; S.R.B.G., V, P.22.

quantities taken as the government share. no two villages could be said to conform to exact similarity of assessment.

Bhagbatai was operating through three different systems viz.,
Oobha Kultur, i.e. estimate made when crop was standing.¹⁶
Ogla Kultur,¹⁷ when it was cut and collected into bundles but
 unthreshed (ogla) and makhul,¹⁸ division of crop by actual
 weighing at village Khalee (barn yard). Under Makhul, the produce
 was kept in Khalee under the charge of a Havildar and an official
 called Oopree until the whole harvest was ready for weighing.¹⁹
 Division of share was made by Patels in presence of cultivators,
 and other officials. When the produce was estimated by kultur
 the necessity of a common Khalee was superseeded, each ryot
 cutting, stocking and housing his own crops as he pleased. But
 Desai and other officers who attended to make the Kultur often
 purposely linger out the operation, during which they were
 entertained at the cost, of the ryots. Rabi crops were usually
 assessed by Kultur as the small quantities of such crop would
 render the Makhul inconvenient. Villagers interested in
 purchasing any part of the government grain were free to do so
 upon the spot; the rest was conveyed to the Qasba or chief town
 of the pargana, where it was secured in the store and sold under
 the direction of the Kamavisdar or his agents.²⁰

This system was generally preferred by the peasants firstly

16. R.D.D., 1827, No.23/177, 151, M.S.A.B.

17. S.R.B.G., XI, 14-16, 1853, M.S.A.B.

18. Ibid; R.D.V., 1827, No.23/177, 151, M.S.A.B.

19. Ibid.

20. Ibid.

because they were enabled to share the risks of the season with the government and secondly, because in the wake of any exceptional distress they could even persuade Patel to give them some discount or Sut.²¹

In the villages assessed by bigoti, there existed an understood classification of lands according to the fertility, under Uwal or first sort, doyum medium and soyum or inferior.

Of the grand division of soil, the goraru, bhata and Kalee,²² distinguished the irrigated and the dry lands. The lands paying bigoti paid higher or lower rent as it might belong to the first or to an inferior class. But as this classification was not sufficiently minute the rent further varied according to the species of produce i.e. revenue on maleeat (or more expensive crops like sugarcane), Kharif, Rabi and Oonalloo.²³

However, sometimes a flat bigoti was also levied for all lands.²⁴
Rates introduced in 1760 were as under .

Bigoti Rates Introduced In 1760

Bajri Jowar	1. 1/4	Rupees
Sugarcane	5	"
Tul	1. 3/4	"
Gulee or Indigo	1	"
Wheat Sankha	3. 1/4	"
Wheat Rabi	2. 1/2	"
Wheat Chasea	1. 1/4	"
Kussumbee	1. 1/4	"
Kang	2	"
Chana	1. 3/4	"
Wuruaalee	3.2	annas
Mirchee and other	3.2	annas
Vegetables		

21. Ajmas, R.No.43, D.No.54, 1805; Jamav, R.No.18, 1804.

22. S.R.B.G.X, P.109; B.R.S., III, P.679.

23. Ibid; Jamav, R.No.31, Yaadi, 1795, P.A; R.D.D., 1805, No.46, P.1244.

24. Survey Reports, Dholka, D.No. 12, 1821.

Bigoti was also settled according to the means of irrigation used. The lands irrigated by rain water i.e. Jarait or more generally mentioned in Talebands, Yaadis, etc. as Pansar and that irrigated by using wells and canals, called Bagait were assessed differently.²⁵ Under bagait, the lands were usually irrigated by wells; so, in modi documents term Kowetur Zameen has also been used for such lands. The lands irrigated by rain water were assessed at about (exceptions were always there) half the rate of Kowetur Zameen. For example in Kowetur Zameen, Dangur was assessed at the rate of Rs. 10 per bigha whereas in the lands dependent on rains, paid only Rs.8/- per bigha. Same was the case with tobacco. In Kowetur Zameen, Bajri was assessed at Rs. 3 per bigha and in lands irrigated by rains it was 1.5 rupees. Jowar, was assessed at Rs.4 per bigha in Bagait and Rs.2 in Jarait lands.²⁶

Methods of assessment thus evolved had sufficient scope to embrace every variety both in the soil and crop. Apart from bhagbatai and bigoti, various other system were in practice. The most important and ancient of these was hull vera or plough tax.²⁷ Although by name an illusion is given of its being some sort of an extra cess but in some villages this was the only mode

25. Jamav, R.No.31, Yaadi, Isne Mayaten Va Alaf (1801 A.D.); Ibid Yaadi, seet Teesain Maya Va Alaf (1795 A.D.).

26. Jamav, R.No.31, Yaadi, Isne Samaneen Mayaten (1801 A.D.).

27. R.D.V., 1827, No.23/177, P.156.

by which government share was fixed. Hull vera implied a tax in the lump, upon as much land as a person could cultivate with a plough and one yoke of oxen. The amount varied very much and whether he had to pay for one or two or half a plough, was determined according to means or according to the number of cattle the person had.

Khatabandy was also prevalent in some parts of the Collectorate. It implied a fixing of a Khata for certain tenure i.e. leasehold system.²⁸ The person who took Khata was supposed to cultivate a number of beegas at a lower rate, but some ryots were assessed at half a Khata if they were unable to cultivate the full one. The question^{of} who was to be admitted to cultivate a half Khata, rested with the Patel.

Thus, we find that there was not one but so many modes of assessments. Revenue from these was either recovered in kind i.e. Jinus or in cash i.e. naqd and sometimes partially in kind and partially in cash. The whole system was made all the more complicated by the prevalence of two or three modes of assessment in a single mauza. To explain this system of multiple modes, let me give few examples of certain mauzas.

28. B.R.S., III, P.6; S.R.B.G., V, P.23.

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1 - Mauza Jhanp

Commodities	Share of government in Vajan Kache mun
<u>Jinus</u>	
Bajri	251 - 11 - 1
Ganhu	198 - 30 -
Jaw	198 - 25 -
Math	214 - 25 -
Banti	253 - 35 -
Mung	67 - 25 -
Dangur Kali	20 - 10 -
Total	1581 - 36 - 1
<u>Nakht</u> (Naqd)	
Poonch Vera	Rs. 17
Salamee	342
Total	359

From the account of this mauza it's evident that here the primary mode was Jinuswar where by, collections were made in kind according to the produce. However, Salamee and Poonch Vera or a tax on milk buffaloes was paid in cash, which amounted to Rs. 359. The share of government in kind was not converted into cash.

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2. Mauza Churoree (Pargana Ahmedabad Duskrohi)

In this mauza we notice the prevalence of Hull vera mode of assessment. If a resident of the village cultivated government or barkhullee lands with Jowar, bazri, dangur, sathee, barley, wheat etc. he paid an Oodhur Hull or hull Vera.

29. Ajmas, R.No.43, D.No.4729, 1805, P.A.

30. S.R.B.G., V, P.24, M.S.A.B.

Rates were as follows -

- 7 Hull at Sicca Rs. 25 each, 1 Hull was allowed to Puggees etc. on account of Chakreat (Service)
- 1 1/2 Hull at Sicca Rs. 20 each
- 2 Hull at Sicca Rs. 15 each
- 4 1/2 Hull at Sicca Rs. 17 and fifty paise.

So in mauza Churoree no mention of fertility of soil or kind of produce was made. Just a fixed sum was levied on hull. However in some cases, if a cultivator hired a plough or used kudalee i.e. pick axe, a bigoti was taken on Juwar and bajri at 15 annas per bigha; on dangur and sathee, one third share.

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3. Mauza Chandloreea

Here both Khatabandy and Jinuswar system were in operation. Regarding some of the Pateedars, Kunbis and Kolis their lands paid a fixed sum and their lands were settled at different rates owing to their fertility. But some of the ryots paid according to crops sown per bigha i.e. The Jinuswar. Rates also differed from one caste to another, as could be ascertained from table given below.

<u>Caste</u>	<u>Bighas</u>	<u>Rate</u>		<u>Revenue</u>
		<u>Rs.</u>	<u>P.</u>	
Kunbis	6	3 -		18
	4	2 -	25	9
	6	1 -	25	7.50
	16			34.50
<u>Koli</u>	10	2 -	16	21
<u>Lohar</u>	5	3		15
	2 1/2	2 -	50	6.25
	10 1/2	1 -	25	13.15
	18			34.40

If Pateedars, Kunbis and Lohars cultivated more lands each extra bigha was assessed at the rate of one rupee and three annas. Side by side with Khatabandy some ryots were assessed by Jinuswar. Ryots cultivating Jowar and Bajri, in the new purtur (waste) lands, for the first year, paid 15 annas per bigha; Rs. 1 and 3 annas for the following years. If dangur was raised, Rs. 4 and 10 annas per bigha was taken. If on rabi, sankhey (fallow) and vawavara (a second crop) barley and wheat, castor oil plant, onions, sunflower etc. were cultivated, Rs.2 and 5 annas per bigha were taken. If hurree or summer crop was raised 15 annas per bigha were taken.

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4. Mauza Narode (Pargana Daskrohi)

Mauza Narode and its suburbs which were also called as mauzas were assessed primarily by bigoti. However, some ryots paid Hullvera too. Salamee and Swadeo, as usual were paid in cash. The revenue accruing from mauza Narode and its suburbs was assessed as under:

Mauza	Produce in mun	Rate of assessment in rupees	Revenue in rupees
Narode	1384-10	1 - 10	2248 - 15
Yenosan	76	1 - 9	118 - 12
Mathiye	99 - 20	1 - 10	150 - 1
Bilase	65 - 20	1 - 10	106 -
Gotrad	38 - 20	1 - 10	62 - 9
Total	1663 - 30		2687 - 1
Salamee from Zapti Zamindars			1050 - 8
Hul Vera from some ryots			318 -
Swadeo from some ryots			122 - 4
			4177 - 13

5. Mauza Garoree (Pargana parantij)

In this mauza Hull Vera, Bhagbatai and Khatabandi systems were in prevalence. If grain was raised in waste lands lying close to the mauza, one fourth share was charged. If the villagers and uparwaris cultivated additional lands they paid a fifth share. In Kharif, Rabi and Hurree all kinds of grains only a fifth share was taken. Some Kunbees paid a Hull vera from Rs. 2 to 4 per Hul. Koli, paid from Rs. 1 to 2, if in poor circumstances from 8 annas to Rs. 2 each.

From the data and descriptions given above, a clear idea about the diverse nature of the modes of assessment could be gathered. The mixing up of one system with another only helped to enhance the complexity of the system. It is quite clear from the study of other such daras of assessment that during Marathas, bhagbatai was the most widespread system of assessment. Table No. I, gives the names of different modes of assessment prevalent in this Collectorate. ³⁴ It also gives the number of villages in all the parganas in which one particular system was practiced. Although this table is for 1843, we can assume that under Marathas the number of villages in which Bhagbatai or Jinuswar Bhagbatai prevailed, must have been much greater.

Changes brought under the British -

The main thrust of the British was to do away with these different modes of assessment and introduce bigha crop rate system or bigoti as a universal system. So villages where assessment was made by bigoti, the rate of payment

33. Ibid.

34. R.D.V., 1843, No.17/1459, p.6.

upon each separate description of crop was regulated by the quality of the soil, whether Uwal, Doyum, or Soyum. In some of the parganas like Dholka and Daskrohi the lands were divided into Maleeat, Dangrees, Bajreea and Ghoonwar. Bigoti for different crops differed for each land according to the fertility or class of soil. ³⁵

From the table No. I, it could be deduced that the variation in the modes of assessment were so much that it was not an easy task to change them to an annual bigoti. ^{35a} Till 1843 as many as 41 per cent of the total Khalisa villages surveyed, were under the bhagbatai mode and annual bigoti was introduced only in 5 per cent of the villages. But bigoti combined with Jinuswar was prevalent in about 30.34 per cent villages. In some village sometimes three to four systems of assessment were in vogue. However, on the instance of the government of Bombay, the Collector, Mr.E.G. Fawcett exerted himself to the utmost in speeding up and completing the Bigoti settlement. One of the steps taken by Mr. Fawcett for the attainment of the object above mentioned, was to appoint Panchayats consisting of three members each, in the parganas of Ahmedabad Duskrohi, Jetalpur Parantij, Viramgam and Dholka, for introducing in them, the bigoti ³⁶ assessment.

The procedure adopted in making the revision in Parantij, was as follows- Three members of the Panchayats, alongwith village surveyor, went to the villages and noted down the best and worst

35. Survey Reports, Dholka, D.No. 12, 1821.

35a. R.D.V., 1843, No.17/1459, P.6.

36. R.D.V., 179/1850, 261, M.S.A.B.

soils etc., which later on were classed according to their relative productiveness. They carried on enquiries on the spot from which they estimated the ordinary produce of a bigha and its capabilities by the price of grain (value of fodder was not included). The average of the calculation of the Panchayats was taken as the basis on which to fix a bigoti. Karkuns were also taken to make any further measurements etc. The people of the village and the Patels were supposed to attend upon the Panchayats which were formed of Patels from different districts as for instance, two might be from Ahmedabad, Daskrohi and one from Parantij and vice versa. Hereditary district officers like Desais and Amins also visited that particular site to supervise the progress of the work and watch the interest of the government. After the panchayats classification and ratings were made and the assent of the people was taken in writing, the village was visited by the Mamlatdar accompanied by the hereditary officers and the whole work was carefully examined.³⁷ Then the Collector himself, along with Daftardar visited the area to supervise the work.

Thus, after years of survey work and experimentation finally a memorandum was issued in March, 1840 by Mr. Arbutnott, which underlined the principle or mode on which assessment was to be made.³⁸ The course then followed was that, after subdividing village lands both cultivated and waste, into large fields of tangible dimensions each small field or holding within it, under cultivation at the time, was separately measured and soil

37. Ibid.

38. R.D.V. 110/1144/1840, 101, M.S.A.B.

classified according to its colour and natural quality which was again subdivided into first or second sorts. The small fields were then membered in like manner, as the large from one upwards and their relative positions recorded. The boundaries of these were tolerably well defined by means of banks or small stripes of wasteland between the fields as sufficiently obvious. Next step was to calculate average produce per bigha on each sort of soil. Then the average value of this in money by means of a calculation founded on the prices of grain, also for a series of years and under present circumstance, was ascertained. Then the share of produce which was to be allowed to remain in the hands of the Ryots for the maintenance of themselves and families and also to afford them a profit on their agricultural stock was decided. This was quite difficult. The uniformity of the assessment which was the great desideratum on each sort of land with reference to its capabilities of produce, was in no way, affected by the calculations.³⁹

Although the task of introducing bigoti was difficult yet some success was made in this field. From table No.II we can see that more and more villages were assessed under uniform annual bigoti and Jinuswar bigoti.⁴⁰ Of the 474 villages surveyed by 1849, about 48 per cent were assessed under these two mode whereas in 1843 about 41 per cent villages were assessed by bhagbatai but within a span of eight years their number came down to only 12 per cent. So, conclusively it could be said that although a clear shift from bhagbatai to bigoti was visible yet

39. Ibid, pp.159-160.

40. S.R.B.G., V, p

the progress was unsatisfactory, as even after thirty two years of their rule British failed to evolve one uniform system of assessment.
40A

Mode of Collection

When the crop was ripe, the Patels applied to Kamavisdars for the permission to cut their grains. A security was to be furnished on this occasion, invariably a Bhat security was accepted. Permission to cut the grain or a Raza chithi was obtained by the Patels on the payment of a fee of one Rupee.⁴¹ On their part patels obtained Bhat security from the ryots, in order that the latter paid their dues before they reaped the fruits of their labour. This security was called Mal Zamin

Sometimes, it so happened that a Patel might refuse to give Mal Zamin previous to obtaining leave to cut his grain.⁴² In that case his produce was brought to the village Khallee in the supervision of Mehta and Havildar, government's share was sold and rest surrendered to the village.

When the necessary measures to fix the amount of their assessment were undertaken the Patels withdraw their security of a Bhat and substituted it by that of a manotidar.⁴³

The Jamabandi was fixed by the accounts of cultivation and sometimes by actual inspection. Sometimes, when kharif crops were

40a. R.D.V. 1850, No.179, p.245.

41. R.D.D., 1820, No. 157, P.3988.

42. R.D.D., 1820, No.157, P.3989.

43. Ibid, 1808, No.59, PP.196-98.

nearly ripe early in the month of october, the government⁴⁴ Havildar, Mehta and Malzabtee were appointed to villages. After obtaining correct information, deductions were made for established village expenses and a Dangar Towjee assessment was fixed.⁴⁵ However under Maratha system, Dangar Towjee was fixed at the will of Kamavisdars or farmers without the ability of the villages or the value of the crops being at all considered.

It may here be remarked that this annual mode of estimating the revenue in Gujarat was liable to great uncertainty and abuse. The accidents like failure of rain, disturbances created by war were styled in unpractical language, Assmany and Sultany, were admitted as a justifiable plea for abatement. On the other hand it was usual with the farmers of revenue, when the season turned out more favourable than it promised at the time of inspection⁴⁶ to lay an additional vera on the ryots.

After the Jamabandi was determined a Kistbandi or stated period for paying the revenue by instalments was agreed on. It was by allowing these periods to expire that the government⁴⁷ demand of interest commenced. The first instalment was due about the end of October and beginning of November, second instalment also fell due in November thereby about 2/3 of revenue was recovered. The rest 1/3 was realized in four instalments

44. R.D.D., 1808, No.59, PP.196-98.

45. Ibid, 197.

46. Ibid, 1805, No.46, P.1243.

47. Ibid, 1805, 45.

48

viz. December, January, February and March. However, in Dholka instalments commenced in September. Revenue, which was paid in silver rupees, was recovered principally at two periods - the first following the rains and the second in March or April. It was usual for a considerable proportion of revenue to lay over until July or August of the ensuing year.

When the ryots delayed the payment of revenue demand deliberately or not, a fine called Roztalbana was imposed on him.⁴⁹ A Havildar or some other officials was sent to him for extracting the overdue payment. All the expenditure incurred in sending that horseman were to be borne by the ryot. Sometimes, he even had to entertain that official at his village at his own cost and this became an act of much oppression. In almost all the Talebands every year we get mention of the revenue collected under this head. Thus this seems to be a regular practice. A similar Kind of fine called Mohsul was also levied on the ryots⁵⁰ for the over due payments.

51

Most striking feature of the Maratha system of revenue administration was the practice of Rasad. Originally it was the amount paid by the Kamavisdar, the chief revenue officer at the

48. Ibid, 1803, No.38, P.810.

49. Jamav, Rumal No.32; R.D.D., 1805, No.46, P.1275. Sometimes instead of Roztalbana, term Italakh talbana has ben used in Modi documents. However, both of them refer to the fine which was imposed on delatory ryots.

50. R.D.V., 1827, No.2/133, P.467-68.

51. This doesn't seem to be an innovation on the part of Marathas, as a system of taking gabz (advance) from the Amil (revenue collectors) existed under Mughals too, see, Irfan, op.,cit., P.285 and 347.

pargana level, as the amount of his revenue collection. In order to ensure the payment of revenue by the Kamavisdar Marathas required a surety from one of the moneyed men who was honoured with some present or cash in lieu of this. As the revenue collections became irregular more so under Govind Rao Gaikwar, system of Rasad or taking half of the revenue or sometimes even ⁵² full in advance was introduced. To fulfil this demand Kamavisdars again borrowed from the moneyed men or the person who acted as manotidar. Sahukars were given vyaj and manoti on Rasad, which was called Sahukari Kharch (for details see chapter VII)

Manotidari System -

Manotidari system was one of the most objectionable parts of the method adopted by Marathas for the security of their revenue but it was rendered equally necessary for the security of the farmers who were supposed to make the payment of a large part of revenue due to the state in advance.

Marathas were sufficiently aware of the very ill effects of the system, conducted as it was, but their mode of recovering their revenue put it entirely out of their power to stop it. Necessitated as they were, to farm their revenue to, men having a command of money, who had permanent interest in the welfare of the district and whose habits brought them to see nothing amiss in the greatest usuary and extortion which they encouraged by this system without scruple.

Manoti was a charge on the village expenses, hence it fell

52. Ajmas, Rumat No.41 to 50 and Jamav, R.No.15,16,19. In all Talebands, Jhada, Ek Berji etc, under the heading of kharch, amount given in Rasad is being mentioned.

as a burden entirely on the revenue of government.⁵³ This remark controverts an opinion which was generally entertained that the expence of manoti fell heavy on the ryot,⁵⁴ which was really not the case and has been clearly exemplified by various Talebands, Yaadis etc.

Common rates of charge on this account were of three kinds varying according to the degree of credit due to the villages, the disposition of the inhabitants or the state of the source of revenue, in other words, according to the risk of the manotidar. Usually 2 per cent premium and 12 percent interest was charged by the manotidars. Mewasi or turbulent villages were necessitated to contribute even more largely^{54a} and here the manotidar of this class of villages were mostly Bhats, who enjoyed the same advantages as the mercantile manotidar of the Rasti villages.

It was generally asserted in its favour that the grain produced in Gujarat, being more than was sufficient for the want of inhabitants, the demand depended on necessities of foreign parts. This circumstance, it was stated, would render it impossible to find a favourable sale for the produce of the different villages, if any system was adopted which forced the cultivators to the market without regard to the number of purchaser or demand for his commodity. It was stated that the abolition of manoti would tend to lower the price of grain and thus effect the government revenue.

53. R.D.D., 1820, No.157, P/4001.

54. Ibid., PP.4004-9.

54a. R.D.V. 1821, No.17/17, P.29.

But independent of the above consideration, they affirmed that it would be attended with the effect both of endangering the regular payment of the revenue and of harrassing the ryots by obliging each to have recourse to the assistance of moneyed strangers at a great loss, when compared with the advantage which the whole community derived from the separate and private transactions, being conducted by one person, who should have and who generally had an interest in the prosperity of the village, which could only be promoted by the happiness and comfort of its individuals.

Ryot having large family would like to preserve the whole of this small stock of produce rather than risk the necessity of purchasing another supply at high rate. The manotidar by paying his share of the Jama in advance secured to his family a sure maintenance, whatever might be the fate of his industry.

The intimate connection which was formed between a good manotidar and his village was founded on a mutual confidence, from a constant inter course and reciprocity of benefit. The manotidar was ever at hand to assist villagers with small loans. The manotidar who had a permanent interest in his village raked himself acquainted with the character of every person inhabiting it, he supplied their wants in the detailed manner.

Under the British one of the greatest arguments in favour of discontinuance of the manoti system was the expense it occasioned. It was considered to be a heavy charge.

Thus we see that manotidari system on one hand was advantageous to the ryots, but on the other hand disadvantages

arose from the high rate of interest charged by manotidars on the money loaned to the ryots. Inability of the ryots to pay of their debts led property of many of the ryots being sold.⁵⁵ Mode of recovering the revenue and the farming system gave a domineering ascendancy to manotidars who extended their power at dangerous lengths and ultimately resulted in the manoti practice being considered harsh and oppressive.⁵⁶

Bhat Security -

Bhats were one of several bardic castes of Gujarat. Nothing much is known about their origin, but they asserted themselves to have sprung from Shiva. Historically, they have been considered Brahmins though this has been disputed.⁵⁷ Their traditional occupation was the composition of ballads which dealt chiefly with the themes of battle and war. By virtue of the respect and devotion rendered to them the bhats had come to be employed as securities in both private contracts and in revenue and personal agreements between ryots, patels and the Government.⁵⁸ Even the Grassia and other independents chiefs had much faith on Bhat security in their transactions. Thus security of a Bhat was one of the few available means of ensuring the performance of both political engagements and private agreements and of providing for the safe transaction of commercial operation. Whether the paramount power sought a guarantee from the half independent

55. R.D.D. 1805, No.46, P.1275.

56. J.Forbes, op.cit., VolIII, P.45.

57. R.D.D., 1805, 46,P.1286; Ibid, 1805, No.47, P.1627.
A.K.Forbes, op. cit.II, PP.558-59

58.R.D.D., 1805, No.46, p.1207, A.Forbes, op.cit.,p.45;
Residency File No.714, V/66 PP.658-59, C.R.O.B.

principalities for their tribute or a guarantee from a revenue farmer or ryot for the payment of revenue or a money lender looked for a pledge of repayment or a merchant for a safe transit of his goods through a country infested with robbers the bhats was alike resorted to as the only person whose security would be accepted without danger.⁵⁹

Bhats commanded means of extorting compliance with his demands which were seldom used in vain. Their were the rights of Traga and Dharna, which consisted - the former in the shedding by the blood of himself or of some of his family members . Dharna, meant placing around the dwelling of the recusant a cordon of bards who fasted, and compelled the inhabitants of the house also to fast until their demands were met. More severe was the practice of Traga.⁶⁰ Under this, Bhat used to torture any of his family member old mother or wife and went to the extent of killing her. If that didn't succeed last resort was killing himself.

This system was most encouraged by the Marathas. As Marathas were anxious to collect revenue from the chiefs, who in turn were prone to resist any infringement on their independence. Marathas had thus preferred a Bhat security in revenue agreements 'because of the power he had over the dark minds of the Grassias' and for that matter over most of the other inhabitants of Gujarat. Bhat

59. R.D.D., 1805, No.46, P.1207 Apart from acting as Mal Zamin. (security for money property or revenue), the Bhats also acted as Chaloo Zamin which was a security for good behaviour, Lilla Zamin, which is a eternal security for good behaviour; Add Zamin or additional security.

60. Ibid.

security taken from the revenue farmers in Khalisa village ensured the Marathas of that source of revenue. Thus Bhat security provided a degree of stability in a society in which sovereignty and power to some extent were confused and decentralized. Bhats controlled the behaviours of men far more powerful than themselves and acted as links between men who could not trust each other.⁶¹

This system worked comfortably because both the parties benefited from it. It was convenient to government in terms of insuring the receipt of its revenue, it was also profitable for the bhat as they received huge profits both in cash and land in return. The cash grants received by them were the Nakro Passaita and have been discussed in the previous chapter. Many Bhats had thus accumulated substantial wealth, both in specie and land.⁶²

Britishers found this practice too barbarious and thus abolished it. The only security which the ryots were required to furnish was Mal Zamin.⁶³ Any respectable cultivator could give surety for the other cultivator.⁶⁴

Mode Of Settlement And Collection Of Revenue Under British -

Regarding the management of the Khalisa villages, changes introduced under the British were of great significance, having its impact on the land tenures, land holdings, agrarian relations and every other aspect of agrarian economy as such. When British occupied Ahmedabad and other parganas of this Collectorate, they

61. John Malcom, Memoirs of Central India p.2

62. J.D.D., No.84, p.1985, M.S.A.B.

63. List No.14, File No.9, P.A.

64. R.D.V. 1821-22, No.21/45, P.

were confronted with the problem of **varieties** of tenures existing in the Khalisa and alienated villages. So, their first task was to arrive at some universal system of settlement which could be applicable to all the districts. The deteriorating state of agriculture and the revenue arrangement of these villages attracted the attention of most competent of administrators being sent to Bombay Presidency, viz. Alexander Walker, M. Elphinston, J.A. Dunlop etc.

They started experimenting all possible settlements in order to arrive at the final and most favourable one. The first system suggested was that of farming out the pargana for five years to Desais and Amins agreeably to the Maratha practice; soon this plan was laid aside.⁶⁵ Then the plan of farming the district to the Patel was tried. But soon it was found that no true account of the resources could be obtained from these person. Then a scheme was partially resorted to, of setting up competitors to the Patel, leasing the village to the person who made the highest offer. Many villages in bad order were also let to strangers on increasing leases i.e. Ijavia Lease for one year.

The villages in some parganas were put up to public auction and knocked down to the highest bidder, unless the Patel, to whom a preference was always shown would agree to nearly same sum, as offered by the speculator. This plan with all its shortcomings

65. B.R.S., III, P.685.

was considered to be expedient (by the British administrators), for a new country where a hasty settlement was to be made without account or information. The farmer was bound to respect the tenures of the ryot and conform to the customs of the village, the rates at which each was to pay were well known. Many waste villages were also let out at necessary leases, on such favourable terms as to attract Ryots from the other areas and to promise the most desirable effects to the revenue.⁶⁶

Moreover, the ijavia lease provided an opportunity to the moneyed man to embark their capital in agriculture and to assist the Ryots with money. But this assertion of the British policy makers was quite far fetched. As this plan proved to be adverse to the cause of the ryots. A stranger could, probably, have no interest in improvement of the agriculture and good of the ryots, his sole aim would be to extract much more money than what he had given to government, before the expiry of his lease.

The next plan for farming the village to the Patel was less objectionable because there were many ties on the Patel to prevent his oppressing the people with whom he has been brought up, and among whom he had to pass the rest of his days.⁶⁷ He was not so unpopular among the people. It gave to the person whose business it was to direct and encourage the labour of the ryots an interest in their success. It also strengthened the influence

66. Ibid., p.686, M.S.A.B.

67. R.D.V., 1822, 3/27 No.p. 30, M.S.A.B.; R.D.V., 1832, No. 3/40, p.230.

of the Patel (so much altered by the introduction of the Talatis) as an officer of the Government as well as of the village. But problem with the plan was that patel could not bring forward a capital as readily as a common farmer and so no major work of improvement could be expected of them.

The Nirwa plan, where the Pateedars were numerous, had many of the advantages (of the ryotwar plan) without the risk or loss to government. As long as it was partial, the inferior ryots could command good treatment by their power of moving to government village and as there was no restraint on one Pateedar's receiving another's assamees, whenever he chose to quit his former landlord, the whole of the people could be well
68
protected from oppression. Under this system, demand could not be raised on the few, however, their land might have improved; and on the otherhand, no remission could be granted to one man in distress, because all the rest had a right to participation whatever was given. This must have been a valuable defence against over assessment under a rapacious government but it rather restricted state demand.

On 9th March 1820, Mr. Dunlop, Collector of Ahmedabad forwarded a proposition of granting leases for a term of a year between six and ten, to individual ryots on the completion of the survey of villages. This proposition was rejected on the grounds that the plan was of so general and important a nature that the

68. R.D.V., 1822, 3/27., pp. 77 - 78, M.S.A.B.

government could not sanction its introduction in a single district unless it was found advisable to do so as a general system. In June, 1820, Mr. Dunlop again applied to government for permission to try the plan he formally proposed in the villages, of which survey had been completed, but sanction was refused. Mr. Crowford, Mr. Prendergast etc. were all in favour of this lease to be pursued temporarily. To Mr. Prendergast, the plan of granting leases of villages at fixed rents for a term of years intended to be the least hazardous at that time.⁶⁹ But any permanent settlement or leases were pregnant with very heavy losses to the state for remissions would have to be made where there was no source from which cultivators could pay the fixed rents, whilst, on the other hand when the resources are super abundant, government would be precluded from that increase which was its just and acknowledged right.

Various rules were laid down for leasing the villages. Mr. Crowford, Collector, wrote in 1825 that as surveys of parganas of Duskrohi and ^{Dholka was complete,} villages could be leased out with advantage for a short period but much still was incomplete before leasing system could be extended to the whole of the villages in those parganas. The rates of assessment at each village was fixed and clearly marked but entirely old system of measurement was referred to. For revising the rates of assessments, panchayats composing of respectable Patels were trusted. As the enquiry proceeded⁷¹ villages were leased to the principal Patels for three years.

69. B.R.S., III, 1824, p. 701.

70 R.D.V., 1825, 20/130 No. p. 875.

71 R.V.D., 1826, 1/33.

Assurances were given that the lease would be renewed for a further period of 7 years with a small additional increase to the Jama.

The Collector proposed that Patels should be endeavoured to restore the Nirwa system in their villages, where it formerly existed and to settle the remaining villages Ryotwar by granting leases to individual ryots for a number of years. Eleven Senja villages in Duskrohi were made Nirwa as Patels had expressed themselves ready to enter into any arrangement that might be required of them.⁷²

After experimenting above mentioned plans, British were left with an alternative plan which had met with a tremendous success in the Madras Presidency.⁷³ This was the ryotwari settlement i.e. a direct settlement with the ryot.⁷⁴ There was no acknowledged sharers in the produce but the government and the ryots. There was very little scope of illegal exactions from the ryots as Kamavisdar had to bring whole collections to account. So it established direct relation with the ryots eliminating all

72. R.D.V., 1825, 20/130, p. 919.

73. It may be recalled that Lord Cornwallis had introduced Permanent Settlement with Zamindars of Bengal in 1793 with a view of securing stable revenue. Revenue was fixed in perpetuity at 10/11th of the agricultural income of the Zamindars. Government expects that it would create a body of loyal land holders, who would take interest in the improvement of the conditions of their tenants and cultivators. But there expectations were belied and land holders indulged in racketeering their tenants. It was a reaction to the permanent settlement that Colonel Read introduced ryotwari system into Bombay Presidency.

74. Parliamentary Papers of East India Company (henceforth P.P.E.I.C.) Vol. 272/371/228, 1830 HL to Vol. 5/221/320 1831 HC, Minutes by Mr. Prendergast, pp. 90 - 92, National Archives of India, Delhi (henceforth N.A.I.D.).

middlemen. Another advantage was that it was based upon a full survey and assessment of the cultivable lands, government could know exactly the conditions and resources of the district. Lastly, direct relations of the ryot with government enabled him to get consideration and justice in matter of assessment which he could never expect under the permanent settlement from zamindars. .

In his despatch of 6th September, 1821, M. Elphinston, ordered the introduction of Ryotwar lease. In areas where this work was still incomplete leases could be given for years. He intended to implement both Maujavari and Ryotwari systems and each in those parts where the state of population and other local circumstances rendered it best adopted to effect improvement. Under this view it was not possible to make either system general throughout any particular parganas. It was the time of experimentation. Systems had to be put on trial to find out the one, best suited to the needs of the ryots and expectations of the rulers.

Many British administrators had reservations regarding this plan. Patels were sure to come forward with complaints against the abuses of a mode of management that excluded them from their natural consequence and profit. It was objected to the Ryotwar plan, that it involved so much detail that the collector and his administrators could not perform it all, while it could not be left with the Indian revenue officials. The major problems with the Ryotwari system was that it exposed the dues of Government to more hazards than the other. Due to natural calamity or failure

of crops, the revenue of the government would be immediately effected, adversely. Vast power in the hands of the native servants under this system could also lead to corruption amongst them.⁷⁶ Combined with the general revenue and judicial system of the British, it had a great tendency to reduce the power of the Patels and to desolve the village government, the value of which was rated highly.

It was also objected to the Ryotwari system that it produced unequal assessment and destroyed rights and privileges. But this opinion seemed to originate in some misapprehension. In arguing against it in favour of a Zamindari system, it was maintained that detailed settlement led to inequallity of taxation. However, in the favour of the system it was felt that it was to good or bad cultivations and other circumstances common to all settlement that unequal taxation was and it should take place with regard to the Ryots whether they were held immediately of Government or of a Zamindar or Renteers.⁷⁷ The use of detailed settlement, was not to prevent what could never be prevented, unequal assessment, but to prevent the assessment from being any where excessive. But before embarking on this plan, the principal points considered⁷⁸ were as given below.

- 1 - to whom Ryotwar lease was to be granted
- 2 - For what period
- 3 - How the government was to be secured from loss.

76. Parliamentary Papers, Minutes by James Mill.

77. B.R.S., Vol. 3, p. 702.

78. P.P. of E.I.Co., M. F. Roll, No. 24, p. 18, Minutes by Sir Thomas Munro, N.A.I.D.

4 - How the amount of lease was to be calculated.

It was laid down that all persons having the higher right in the land, i.e. between whom and the government there was no other to intervene, were competent to hold leases. In cases of joint proprietorship the lease might be granted to co-partners as a body, leasing them to determine the division according to their own rule. Secondly, the period for village lease was fixed for village in an ordinary state of prosperity. This would form a criterion by which the terms for which leases to individuals were made.

Thus we see that various plans were being experimented, but by 1850, no one system of assessment and collection could be formulated. It could also be asserted that on the whole the progress in the field of revenue settlement had been quite slow. Even after thirty two years of introduction of British rule in Ahmedabad various mode of assessment were still in prevalence. According to Mr. Fawcett, Collector, this slackness was due to the shortage of British surveyors available in this Collectorate. Moreover, these parganas comprised one of the last possessions of the Company in Gujarat, hence initially, thirty or more years were consumed by the survey and experimentation work. It was only after 1850 that a uniform, cohesive policy could be adopted regarding revenue assessment and management.

Nature And Magnitude Of Land Revenue Demand

Under the Mughals the land revenue comprised of mal, mal-o-
79
jihat and sair-ul-jihat. The term mal signified the original

79. Ain, II, p. 205. For details see N. A. Siddiqui, op.cit., pp. 41 - 45.

assessment of the land revenue and mal-o-jihat were the taxes collected to meet the expenses incurred on the assessment of mal and the sair-ul-jihat signified taxes and cesses which were collected over and above Mal Sair and Mal-o-jihat were primarily of commercial nature.

Under the Marathas the basic pattern of taxation remained the same but it became more complicated and intricate due to the introduction of more babtees, veras and also due to the introduction of different modes of assessment under them.

A study of various Maratha documents related to revenue viz. Talebands, Jhadtis, Jhada, Yaadis, Ek Berji, Izmaili, Rozkirds, Hisebi and Ajmas papers etc., clearly brings out the nature of rural taxation and help to determine the magnitude of land revenue demand. Under the Marathas Jama (the total revenue) was divided into Ain Jama and Izafat Jama.⁸⁰ Ain Jama signified the total revenue from a particular prant (here Gujarat) and Izafat Jama means any additional revenue in form of arrears of loans from the sahukars or any other miscellaneous source. Ain Jama of a particular year further constituted of Baqi Saal, Gudast and Jama Saal Majkoor. The former denoted the arrears of the previous year and the latter, the revenue due for the current year. Jama Saal Majkoor constituted of Mahal Nihai and Kamavis Jama.⁸¹ Mahal Nihai signified the standard revenue from each pargana and Kamavis Jama denoted babtees and veras collected by the Kamavisdar over and above the revenue assessment of a

80. Ajmas, R.No. 43, D.No. 1, 1762, Ibid, D.No. 3, 1764.

81. Ibid, Ajmas, R.No. 47, D.No. 82, 1777; Ibid, R.No. 56, D.No. 30, 1814.

pargana. Mahal Nihai constituted the revenue from the mauzas but Kamavis Jama constituted of cesses levied in toto on a pargana, which might be later divided by Patel for each mauza. Mahal Nihai was further divided into Ain Mal, the total revenue from the land and Siwai Jama denoted extra cesses in addition to standard Jama. Ain Mal again constituted of revenue from Qasba (chief town of a pargana) i.e. Qasba Majkoor and revenue accruing from various mauzas i.e. Gaon Ganna Jamabandi.⁸² Qasba Majkoor comprised of all the revenue, accruing from the Qasba or the chief town of the pargana, both from land and Sair. In Qasba Sair or Zakat taxes constituted a major part of their revenue. This Chapter, basically being on rural taxation, the Sair taxes would be discussed later in chapter on urban economic structure. Gaon Ganna Jamabandi was the actual or net revenue from the lands in a mauza.

Siwai Jama constituted all the extra cesses over and above the Standard land revenue. It comprised of, cesses levied to cover up the cost of expenditure incurred while collecting revenue; all the presents and hugs enjoyed by the revenue officers and other officials; grants to the temples etc.

It should be mentioned here that no hard and fast rule was practiced regarding Siwai Jama. In a broader sense it could mean extra or in addition to the standard land revenue. It constituted cesses like Raza Chithhi, Havildari, Bheti, Vajankasi, Sukdi, Mavesi, Batav, Roztalbana, Nakas, Furohi, Gulal Patti, Tarfdari;

82. Ibid .

Sadhruk, Kotwali, Khand Furohi, Chapperbandi etc. It was not necessary that all of these taxes were levied at a time, but these were some of the general taxes comprising Siwai Jama. Table No.III and IV contain Siwai Jama figures of Dhandhuka and Viramgam for a number of years and it could be seen that all the cesses were not levied uniformly every year. It is also evident that Sukdi constituted the most important source of revenue under Siwai Jama.Ghansdana collections and collections under the head of Dandfurohi were also considerable. It was later on remarked by British administrators that Marathas never inflicted capital punishments, as small fines under Dandfurohi collectively formed⁸⁴ a major source of revenue for the government. Another head of the revenue was Kamavis Jama which also comprised of babtees or cesses of the same nature. Kamavis Jama consisted of revenue collected under the head of fines, forfeit and other irregular⁸⁵ heads. It should be mentioned that there was some discrepancy regarding the cesses constituting Siwai Jama and Kamavis Jama. Sometimes Siwai Jama was compiled with Kamavis Jama and sometimes Kamavis Bab was also given under the heading of Siwai Jawa. However, it could be postulated that cesses imposed under Siwai

83. Jamav, R.No.18, Tereez. 1804;
Ajmas, R.No.43, D.No. 41/5793, 1810;
Ibid, D.No. 54/5793, 1815; Ibid, R.No. 47, D.No. 68, 1774;
Ibid, R.No., 41, D.No. 1/5, 1777; Ibid, 44, D.No. 21, 1770;
Daftar No.280, F.No. 10, P.No. 7/2, D.No. 9, 1813;
Daftar No.264, F.No.10, P.No. 8, D.No. 2, 1803;
Ibid, D.No. 1, 1790;
Daftar No.283, F.No. 10, p.No. 4, D.No. 1, 1813;
Gadni, 103, No. 24, 1798.

84. R.D.D., 1805, No. 46, p.232.

85. Molesworth, p.136.

Jama and KamavisJama were partially to cover up the expenditure incurred in Jamabandi collection and partially as the perquisites of some of the officers involved in the collection of revenue. Table No. IVa given at the end of the chapter indicates the magnitude of Kamavis Jama in relation to the Jama.^{85a} It could be ascertained that Kamavis Jama constituted from 1 to 20 per cent of the Jama but on an average it constituted about six and a half per cent.

Magnitude of State Demand -

The magnitude of state demand differed to a great extent under the Marathas. With the exception of principal rice villages, in which some uniformity existed in the quantities taken by the government share, no two villages could be said to conform to exact similarity of assessment. Division of crop by bhagbatai, enumerated in table no. V will enable us to adjudge the magnitude of state demand.⁸⁶ The share of the state from the Kharif crops like Bajri, Math, Banti, Gowar etc. ranged usually from half to two fifth and sometimes even to one third of the produce. From the rabi crops like Barley and wheat it was as low as one fifth. It has been observed that from the total produce first of all rebate (if given) called Sut was deducted; then from the remaining produce gross revenue or Paiki Sarkar was deducted; from that, the standard deduction (or the net revenue to the state) i.e. Ain Vaje was made and other cesses like Serike and perquisites or sukdi for sekhdar, Havildar etc. were also deducted.

85a. See Foot Note No. 83.

86. Jamav, R.No. 18, Tereez, Khamas Maya ten va Alaf (1804), P.A.

Course of assessment adopted regarding Bigoti village from the data given below of mauza bayala.

87

Mauza Bayala, Pargana Dholka

Type of Soil	Present Rates fixed by the Government	Rates recommended by present Panchayat	Rates recommended by Maalatdar	Rates recommended by 1st assistant to collector
<u>Kaurda</u>				
1st Class	5 - 8	4 -	4 - 12	3 - 12
2nd Class	5 -	3 - 8	4 - 4	3 - 4
3rd Class	4 -	3 -	3 - 12	2 - 12
<u>Kalee</u>				
1st Class	2 -	1 - 12	1 - 12	2 -
2nd Class	1 - 12	1 - 4	1 - 8	1 - 12
3rd Class	1 - 8	1 -	1 - 4	1 - 8
<u>Goraru</u>				
1st Class	1 - 4	1 -	1 - 4	1 - 4
2nd Class	1 -	- 12	1 -	1 -
3rd Class	- 12	- 8	- 12	- 12

Thus we see that a clear division of lands into Uwal, Doyum and Soyum in different varieties of soil existed and rates were fixed accordingly.

For the better understanding of magnitude of the state demand it is important to study the documents related to the direct settlement with the ryots. In the subjoined table actual division of Bajri by the Bhagbatai system between various ryots of Mauza Shahpur (pargana Daskrohi) and the state is being given.

Division of Bajri by bhagbatai, Mauza Shahpur, Daskrohi, 1805.

Ryots	Aj Dhal	Vaja Sut	Baqi dhal	Paika Sarkar	Vaje	Seeke	Havildari	Sekhdari	Khandi	Rasoya va Darman
Kanapat										
Iner	22	0	22	12-12-0	11	-22-	-5-10	-20-	5	-
Ganesh										
Valia Koli	62	1-20	60-20	33-20-12	30-10	1-20-0	5-4	1-10	5	-
Ranchhod										
Kava	34	0	34	18-7-0	17	34	0-0	0	5	-
Ranchhod										
Godiya	70-20	0	17-20	39-20-4	35-10	1-30-0	17-12	1-30	5	15
Varsingh										
Badodriya	10	0	10	5-22-9	5	10	2-0	0	5	5
Shivdas										
Valia Koli	49	0	49	20-21-4	24-20	1-9	12-4	2	5	15
Hardas										
Kamidariya	20	0	20	11-15	10	20	5	20	5	5
Amara										
Maniya	19	0	19	12-18-12	9-20	30	4-12	2-5	5	5
Nevsa										
Baburamji	14	0	14	7-22-0	7	14	3-0	0	5	0
Navkav										
Koli	17	0	17	10-13-12	0-20	17	4-4	1	5	15

Thus it could be deduced that first of all the total produce (usually of Kharif crops) was divided half half between the ryot and the Sarkar and then from his share ryot was supposed to pay other cesses which amounted to about 1 to 15 percent of the Sarkar Bhag. Thus, with the addition of these cesses to that of Ain Jamabandi or Ain Vaje the total Sarkar bhag or Jama amounted to about 55 to 58 per cent of the total produce.

88. Jamav, R.No.12, D.No. 4729, Tereez, Seet Mayaten (1805 A.D.) P.A.

89. Another table regarding the division of produce of Math is given at the end of the chapter see table No. V. Also see table Va for division of produce by bhagbatai.

Table No VI, given at the end of the chapter gives Jama figures of Sarkar Haveli, pargana Daskrohi for about four years to present a general idea about the nature and magnitude of Siwai Jama from different mauzas.

From the study of the Jama figures under various heads of Mauza Tarapur, Kambha, Kumbhadthal, Kocharba, Mahiz, Bhadej, Raipur etc. it appears that Karkuni or a contribution made to Karkuns was the most important. On an average it accounted for about 48 per cent of the Siwai Jama. However, this can not be taken on its face value due to the diversities existing from a mauza to mauza or from one year to another. In some of the mauzas Karkuni was not levied at all, in some it accounted for only 4 per cent of the Siwai but in some mauzas it accounted for even 86 per cent of the Siwai. Raza Bhet was also collected quite regularly from all the mauzas. It was levied for guaranting permission to cut and carry the grain from the fields usually it accounted for 14 to 15 percent of the Siwai but in some instances it was as low as 4 per cent and sometimes as high as 76 per cent. Havildari accounted for about 5 to 10 per cent. But mauzas where, in a particular year Karkuni was less, the loss was made up by increase of Havildari up to the extent of 45 per cent.

Ryots were supposed to pay a cess for the maintenance of temples, Brahmins etc. under the heading of Dharmadaya. But this was not taken regularly. Same was the case with Antast which was

90. Ajmas, R.No. 43, D.No. 41, Ihide Asher Mayaten (1810 A.D.); Ibid, D.No. 31, Isne Asher; Ibid, D.No.54, Seet Asher, P.A. Daftar No.280, F.No. 10, p.No. 12, D.No. 9, Khamas Asher (1814 A.D.), C.R.O.B. Also see F.No. 81 and 83.

a cess for the personal expenditure of the Patel or other officials. Roztalbana was a cess levied to cover the cost of expenditure incurred in sending peons etc. to recover the payments from the defaulting ryots. So it was sort of a penalty^{90a} levied on defaulting ryots.

Over and above these cesses some babtees were also levied on the ryots and these were not included in the Jama figures. This implies that these Babtees which amounted to about 1 to 5 per cent of the Jama levied by the Patels, were to be enjoyed exclusively by them.

From the information furnished above one could easily gather that the revenue demand was not fixed, many discrepancies in the mode and magnitude of the state demand could be noticed which along with various reason natural (draughts, excessive rains etc.) and economic (rising and falling prices) effected the state revenue i.e. Jama. Table Nos.VII,VIII,IXand X give the Jama figures for various parganas falling under this Presidency, under⁹¹ the Maratha period.

From these figures it appears that there was no universal increase or fall in the revenue collections. Different pattern could be seen in different parganas. In Duskrohi (exclusive of

90a. R.D.D., 1805, No. 46, p. 1275.

91. See Foot Note No. 90.

Shahr Ahmedabad and its suburbs) a tremendous rise in the Ain Jamabandi and consequently in Aj Jama could be noticed. Within seven years of the occupation of Marathas the Jama of Duskrohi rose by 113 per cent. In 1753 it was Rs.27,964 and in 1761 it shot to Rs.59,600, however in the next ten years there was an increase of only 34 per cent. In the next fifteen years there was an increase of only 31 per cent to the Jama of 1770 i.e. from the Jama of Rs.79929 in 1770 it had risen to Rs.1,05,350 by 1784. By 1805 it had shot to Rs.1,84,350 i.e. an increase of 74 per cent over that of Jama of 1770. Jama reached the figures of Rs.1,91,565 by 1814. It implies that about the end of Maratha period (Duskrohi passed into the hands of British in 1817) the Jama had increased about seven times from what it was at the beginning of their rule. Siwai Jama, on an average constituted 4% of the Jama although sometimes it accounted for 10 to 12 per cent also.

In the pargana of Viramgam the Jama seems to have declined in the initial years. From Rs.2,24,258 in 1752 it declined to Rs.1,40,981 in 1757 and further down to Rs.82,914 in 1759. However, in subsequent years it increased to Rs.1,72,545 in 1766. In the next fifteen years it seems to have risen by 55 per cent. Again after this period the revenue collections started

falling. In 1805 the Aj Jama was Rs.243720, by 1814 it fell further down to Rs.1,91,565. The Ain Jama constituted about 84 per cent of the Aj Jama. Owing to the Ghasdana contribution the Siwai Jama in this pargana was higher in comparison to that in other parganas. Except for the period of 1784 to 1805 when the revenue demands were quite high, in other years the Jama had actually fallen short of what it was in 1752.

In Dhandhuka too, maximum Jama collections seems to be in the early years of Maratha rule i.e. 1760-61. After ten years, the Jama figures had fallen by 27,748 rupees i.e. by about 39 per cent. In the next fifteen years, however, they increased by 21 per cent. From 1788 to 1803 there was only a marginal increase of 9 per cent in the Jama figures. After this year Dhandhuka passed into the hands of the British. Throughout this period we notice that Jama figures never rose higher than what they were in 1760. Ain Jama fell by about 13 per cent and Siwai Jama seems to have fallen by about 70 per cent.

In Gogha, initially, within three years i.e. from 1753-55 there was an increase of 96 per cent in the Jama. This upward trend continued till 1764 when the Jama had risen by about two and a half times. But after this the Jama figures started declining. From 1784 onwards again they increased continuously till 1798 (except for 1793) but within next four years it fell tremendously by 86 per cent.

Revenue Demand Under The British

Initially, the British followed the pattern set by the Marathas, crops were divided both by bhagbatai and bigoti and babtees and veras were also levied as before.

On the Government lands of Kharif, rice crops, generally, without reference to the quality of the soil, a half was taken as the Sarkar's share, but by means of additional items the proportions of 100 muns were made, 51 muns and $3/4$ of a ser, as the share of the Sarkar and 48 muns and $39 \frac{1}{4}$ ser that of the ryot. Of the rabi, irrigated crops a third was the Sarkar's share or of 100 muns, 32 muns and 22 sers for government and the ryot's shares 67 muns and 18 sers. The ryots paid extra as Bhara or carriage of the Sarkar's grain to the city, 1.25 rupee for every 32 muns equal to a two bullock cart load and $1/2$ rupee on every 100 muns of the gross produce as Mangna.⁹² The ordinary dry grain sown in the well and manured lands were subject to a bigoti of 3 rupees and in those of the poorer goraroo soil, 2 rupees. Sometimes, the babtees or extra cesses to which the above crops were liable were alike (as shown below) and deducted from the general heap prior to the division of the shares.⁹³

Sarkaree Bakti or cesses on account of Government

Sarkar Seree -1.5 ser per mun as fee to government

92. R.D.V., 1827, No. 23/77; p. 24

93. Ibid, p. 25.

Tolamnee - 1/4 ser per mun as fee for weighing the grain

Khidmutgaree - 6 ser per mun as service fee

Parbharee Babtee or cesses for other persons and purposes

Gamkharch - 1/4 ser per mun for village expenditure.

Desai Dasturi - 1/4 ser per mun for Desai's expenses or fee to the Desai, from Tul and Wuree crops this was 1/8 ser.

However, after some time most of the babtees and veras were abolished or amalgamated into Jama. Table No.X₄, gives figures regarding the proper division of produce in pargana Jetalpur, total demands and government share for the year 1819-20, have also been given in the above mentioned table.⁹⁴

With the abolition of all babtees, the assessment by bhagbatai seems to have become less oppressive and complicated for the ryots. From table No.XI we can see that after the expenses of cultivation were deducted from the value of the produce, the rest was divided between the government and the ryot. However, in the case of crops like Juwar, Barley, Makai etc. the cost of production and government demand consumed all the returns and the ryots were left with nothing as their profit.⁹⁵

Bigoti rates were also fixed according to the class of land and have been given in the beginning of this chapter. However, highest and lowest rates prevailing by 1850 could be given here.⁹⁶

94. Survey Reports, D.No. 13, 1820.

95. R.D.V., 1827, No. 23/177, p. 104.

96. R.D.V., 1850, No. 38, pp. 13 - 14.

<u>Class of Land</u>	<u>Highest</u>			<u>Lowest</u>		
	Rs.	a.	p.	Rs.	a.	p.
Bagait	20	8	0	1	8	0
Wet Goraru	20	8	0	1	10	0
Dry	7	7	0	0	4	0
Kalee	3	2	0	0	4	0

The estimates of expenses of cultivation, the total value of crops and the rate of government bigoti on some of the crops like sugarcane, rice etc., and the profit or loss incurred by the ryots after a year of hard work etc. are given below -

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Estimate of rice crop on a bigha of uwal land.

	Rs.	a.	p.
Manure 12 Carts	6	0	0
Seed from 10 to 12 Sers	0	1	50
Ploughing and preparing the beds	2	2	0
Watering once and twice including charges for bullocks.	1	2	0
Transplanting, and expense attendant on the duroowareea seed bed	1	2	0
Expenses of Cultivation	11	3	50
Bigoti	11	0	0
Total Expense	22	3	50
Produce of dangur, 28 muns, at 1 1/4 muns for a Rupees	21	3	0
Do in straw, 1 cart load	1	0	0
	22	3	0
Balance	NIL		
Loss to cultivator	0	0	50
For a bigha of doyum land-			
Manure, 9 Carts	4	2	0
Other expenses, as for Uwal	6	1	50
Expenses of cultivation	10	3	50
Bigoti	10	0	0
Produce in doyum, 24 muns, at 1 1/4 muns for a rupee	19	0	75
Do in straw	1	0	0

97. S.R.B.G., X, 96 -98, M.S.A.B.

98. Ibid., 101.

Total Expense	20 - 0 - 75
Loss to ryot	0 - 2 - 25

In the above sighted examples, inspite of so much of hard work the ryots had finally to incur losses. Mostly bigoti was about fifty per cent of the total produce. Although the produce amounted to more than the double of the cost of cultivation but that profit was taken away by the government and ryots were left with nothing in hand. But this was not the case with all the crops. In sugarcane etc., ryots were left with a substantial amount with them. Estimate for a Bigha of Red Cane is given

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below -

	Rs.	a.	p.
Ploughing 22 times	13	2	0
Black mould, 40 carts	18	3	0
Seeds, 12,000 pieces	18	0	0
Sowing, weeding and repairing the beds	7	0	0
Watering, inclusive of expense of cattle etc.	30	0	0
Rukopee, or guard	4	0	0
Mud wall	4	0	0
Tying up the canes	3	0	0
Laboureres in cutting the cane, expressing the juice etc.	16	0	0
Hire of the boiling pan Earthen	4	0	0
Earthen pots for the gol (raw sugar)	4	0	0
Expense of Cultivation	122	1	0
Bigoti varying, according to the soil, and expense of cultivation between 12 and 30 Rupees say 20 rupees	20	0	0
Total Expense, including charge of personal labour	142	1	0
Produce from 40 to 100 muns (say 60) at 2. 3/4 Rupees per mun	165	0	0
Net profit	22	3	0

For a bigha of the 'Dholee' or white sugarcane, chiefly the produce of the bhata land, requiring less manure, and being altogether more easy of culture, the net profit after deducting the government Bigoti of Rs. 25 (it varied between 15 and 33) was Rs. 12.

Gol from the white cane bore a rather better price than that from the red, but the latter yielded the largest return. But the calls on the cultivators' field, independent of the rent paid to Government were very heavy, and in villages where only a few bighas were cultivated, the government demand consumed nearly all the profits.⁹⁹

From the above enumerated data we can easily see that the government bigoti on cheaper crops like rice and peeth were almost equal to the total expense of the ryots and ryots were left with almost nothing in the end. Sometimes they had even to incur small losses. The maximum profit were derived from the expensive crops of sugarcane etc. Although bigoti was high there also but such crops fetched good money in comparison to the value of produce and bigoti was quite low and thus ryots could earn good profits from that crop. This implies that only the rich cultivators who had money to invest in expensive crops could earn a respectable livelihood; whereas the masses, who had to borrow from the village bania, even for the seeds, could earn only a bare minimum.

From the table No, XII - XIII we can get a general idea about the returns of land revenue from this Collectorate under the

99. Ibid.

British rule. When the British got the control of the Collectorate,¹⁰⁰ the land revenue (in 1818 - 19) was Rs. 11,20,227¹⁰¹ and at the end of the period under study i.e. 1849-50, the land revenue of the Collectorate was almost same, Rs.11,01,070. There were various ups and downs due to the variation of season but on an average this was the land Jama derived from this Collectorate, as could be seen from the subjoined table -^{101a}

Land Revenue from Ahmedabad Collectorate -

Years	Rupees
1818 - 19	1120227
1819 - 20	1136277
1821 - 22	1454770
1830 - 31	1037670
1831 - 32	1283340
1832 - 33	1021010
1833 - 34	860900
1834 - 35	1202080
1835 - 36	1205740
1837 - 38	123779
1838 - 39	1261260
1839 - 40	1191300
1840 - 41	1121230
1841 - 42	1251180
1842 - 43	1164430
1843 - 44	1210980
1844 - 45	118390
1845 - 46	1187080
1846 - 47	1228736
1847 - 48	1156310
1848 - 49	951370
1849 - 50	1103070

Assessment of Alienated Villages

Mode of assessment and collection of revenue from the proprietary villages held by Taluqadars, Gametis, Grassias, Kasbatis and Koli chiefs was very different from that of Khalisa

100. B.R.S., III, p. 665. R.D.V., 1823, No. 24/76, p.347.

101. S.R.B.G., V, p.45; F.D.D., 1850, No.4, p.73.

101a. Ibid, Also see G.B.P., II, pp. 200 - 201.

villages. Way back in the early fifteenth century Sultan Ahmed Shah and subsequently Mahmud Begada and Akbar, had suppressed the authority of these independent chiefs and made them pay annual tribute i.e. Peshkash.¹⁰² So, since that time it had become customary of these proprietors to pay an annual tribute to the supreme political authority in their region.¹⁰³ The tribute did not depend on any special enquiry into the pattern of crop or fertility of soil; it was settled annually by the government officials.¹⁰⁴

Most of these chieftains, except for some Kasbatis of Dholka and Kolis of Chuval, did not give much trouble to the Marathas and hence there was not much interference on the part of government in the internal administration of their villages.¹⁰⁵

Annual tribute i.e. Peshkash from the Rasti (peaceful) villages was collected from chiefs and then they were allowed to use their own discretion in collecting from the cultivator as there was no interference from the Peshwas or the Gaikwads.¹⁰⁶ They collected from each cultivator a sum, according to his Kurum or personal circumstances. In some areas, it was customary for one class, more turbulent one, to pay nothing and assessment fell on the others. In Parantij, it was the Kunbi class which had to bear the

102. Mirat, p.19; R.D.D., 1805, No. 45, p. 1244.

103. Ibid, R.D.D., 1806, No. 52, p.2169; J.D.D., 1819, No.114, p.2310.

104. Ajmas, R. No.43, Yaadi, 1805; R.D.D., 1805, No. 46, p.1367.

105. R.D.D., 1806, No.52, p.2155 Verbal information given by Annut Lal. A. Forbes, II, p. 569.

106. R.D.D., 1805, 45, p. 1305; R.D.V., 1827, No. 23/177, p.43; A. Forbes, p. 278 - 9.

107

burden of more recalcitrant Bheels. Sometimes even the Taluqadars used to suffer, as any deficiency of revenue arising from want of rain or any natural calamity, fell personally upon them alone, as they were answerable to Sarkar. To this loose method of collection must be attributed in a great degree the embarrassed, impoverished and miserable condition of most of the Thakurs or chiefs. Deficiencies therefore, followed even the most considerable and equitable settlements, and to meet them the Taluqadars had but one recourse, that of borrowing from the Sahukars or banker. So extorting was the credit condition prevailing at that time that, for any advances of money they were obliged to pay 8 to 10 per cent as Manoti or premium, and 2 dokra or 24 per cent per annum as interest; added to which they must give the security of a Bhat, who charged some fee for himself.

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Thakurs of Parantij, Gametis of Viramgam and Kasbatees of Viramgam and Dholka all were deeply indebted when the British got the possession of these areas.

109

On the other hand some chiefs had stabilized their position to a great extent. Many of them specially in Dholka and Parantij paid with great difficulty their contribution of Ghasdana. They had become so powerful that they were on the footing of Mulukgiri tributaries and an annual armament or Sebandi was required for the collection of revenue.

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In the pargana of Dhandhuka this contribution was received

107. R.D.V., 1827, No. 23/177, p.44.

108. Ibid, p. 45.

109. S.R.B.G., No. 10, pp. 400 - 402.

110. R.D.D., 1805, No. 46, p.1244; R.D.V., 1821, No. 17/17, p.68.

under three denomination viz. Chapperbandi or a tax to defray the expense of halting the troops, Mahal Raza or leave to reap and carry home the crop and Mahl Japti or a tax under the plea of paying people who were appointed to prevent the grain being removed until the Jamabandi was settled.¹¹¹

All the village lands paid rent to the Taluqadar, except such as he or his ancestors might have given away to temples, brahmins or Charuns or that was enjoyed by the village servants in lieu of their salaries paying a cess or quit rent. Of the rent paying i.e. Durbaree lands,¹¹² the Taluqadars usually kept a portion in their own hands, cultivating it by their house servants. This was called as Ghurkhet. The rest they let out to their tenantry whose tenure was not secured by leases or written deeds but presumably differed from year to year. But this was applicable only to very large taluqadari estates.

The rent was every where, except in a few rare instances paid in kind. The produce was divided (by bhag batai system) according to the custom of the village or dharo.¹¹³ However, there were different methods of doing this. In wheat and other food grains the most common way was to make an estimate of the standing crop (i.e. kultur) by cutting and weighing a few rows at fixed intervals and so getting an average i.e. Dhal. In cotton the more favoured plan was to bring the produce to the village khalee and divide it i.e. Makhul.¹¹⁴ The most common mode of assessment

111. S.R.B.G., CVI, p. 23.

112. S.R.B.G., XI, p. 35; S.R.B.G., CVI, p. 23.

113. Ibid.

114. Ibid.

was that firstly the cultivator was allowed for seeds, in wheat 1/2 a mun per bigha and in gram 1/4 of a mun. This taken, the cultivator got grain equal to the pay of the extra labourers engaged for the harvest at the rates current at that time; thirdly a cess called Parbhara babtee (about 5% of the produce) and Mapa (from 2.5% to 5% of the produce) for interest on its capital expenditure, were taken by the Taluqadar.¹¹⁵ Lastly, the village servants, temples etc. were also entitled to small perquisites and these, again amounted to about 5 per cent of the produce. After the above mentioned deductions produce was commonly divided between landlord and the ryots in equal shares. In villages where landlord took less than half he generally used to make up the loss by a plough tax or Santhee Vera, varying from 10 to 20 rupees per plough.¹¹⁶

The ryots had further advantage that if any of them raised garden produce or even if he manured his field, the Taluqadar allowed for his extra outlay by taking 1/4th or even 1/8th of the produce instead of half. Ryots share was called Kheroo Bhag and that of Taluqadars, Rajbhag. Of the expenses, Taluqadar alone sustained the Jama, (i.e. the tribute to the government) and all remuneration of village servants given in the shape of land. The crops except the common grain were sold to the travelling agents who visited the villages at the time of harvest.

It appears that no conspicuous change in the position and power of the grassias and other proprietary chiefs came under the Marathas. They continued, except the few, to pay their yearly

115. R.D.V., 1821, No. 17/17, p. 4, M.S.A.B.

116. Ibid

tribute to the Maratha Kamavisdars and no change in the mode of assessment and collection of tribute could either be traced.¹¹⁷

The position of these chiefs vis a vis government has been discussed in chapter II. Initially, their proprietary rights were accepted as could be ascertained from the revenue letter from Bombay to the court of Directors, based on minutes by M.Elphinston - "The late Mr.Rowles who devoted much attention to these rights was of opinion that a clear proprietary rights exists throughout these parganas (here only Dhandhuka, Ranpur and Gogha) and except for the Qasbah of Dhandhuka and Ranpur, there is no land the produce of which was entirely divided between the government and the cultivator, like the great part of the Eastern division."

However, apart from the acceptance of these rights on the part of the government these chiefs were not allowed to have absolutely free going. The massive reorganisation of revenue administration under the British, effected these villages too.

As has been mentioned earlier appointment of Talatis and Mookhi Patels was a direct interference in the internal administration of these villages. However, on the instructions of M.Elphinston, Talatis were called back. Initially annual pattas were given to some of the chiefs on a fixed tribute.¹¹⁸ But most of the chiefs were dissatisfied with this system, so leases were given for five or seven years on a fixed ankrah. As settlements with all the chiefs were different, we will take the revenue settlements with

117. R.D.D., 46/1805, Verbal Information given by Annut Lal.

118. B.R.S., III, 690, 1822.

119
 these proprietary chiefs in each pargana separately.

First acquisition of the British was the port of Dhollera and then under the terms of the treaty of Bassein (31st Dec'1802) the districts of Dhandhuka, Ranpur and Gogha were ceded to them by the Peshwa. As the Grassias prevailed in these territories, at once British were confronted with the problem of Grassias.¹²⁰

Following the custom of the Mughal and Maratha governments the British decided that they had no right to interfere in the management of Banth property of Grassias except that to make Grassias amenable to their laws and give them a right to derive a greater share.¹²¹ According to British, the least objectionable mode of proceeding towards the Grassias was to encourage them to enter into written engagements, binding themselves and their posterity to submit to Company's court of justice, in return for the protection and security which they must derive from operation of a regular system of laws.¹²²

Thus they proceeded with the policy of entering into agreements with Grassias and Taluqadars. The port of Dhollera was made over to the British on the 6th June, 1802. Two agreements were executed by the grassias. First, on 25th June 1805 and second on 14th December 1806.¹²³ By the first agreement it was

119. R.D.V., 1821, No.17/17, p.153; R.D.D., 1805, No. 46, p. 1312.

120. J.D.D., 1819, No.114, p. 2312; For details of the treaty see Aitchison, IV, p. 214.

121. R.D.D., 1805, No. P.137; Ibid, 1806, No.49, pp.545-46, M.S.A.B. For details on Giras huqs please refer to Ahmedabad Giras Vol. No. 1 to 11, P.A.

122. R. D. D. 1805, No. 45 p.955.

123. R.D.D., 1806, No. 49, pp. 306 - 7, M.S.A.

stipulated that the gross revenue of the port should after deducting all expenses of collection and from any buildings etc. be divided into equal shares, one to be given to the Grassia chiefs and the other to the Government. Mr.J.Duncan, Governor, proposed amongst other modifications that grassias should have one fifth of the profit from Dhollera. This proposal was seconded by Col.Walker, Resident at Baroda. But Sir Miquel De Souza, incharge of Dhollera stated that in order to prevent future differences between the Grassias and the British it would be feasible if the share was settled on the gross collections. This proposal was accepted and accordingly in the final agreement executed on the 14th December, 1806 it was stated that Grassias were to receive 1/3rd share of the gross produce. Later on this settlement created problems for the British. They miscalculated the number of grassias in Dhollera. After the settlement, all small chiefs came up and demanded a share in the revenue. According to the collector of customs in 1834 there were 45 individuals grassias claiming a share in the revenue which amounted to Rs. 75,000/-.

The case of Thakur of Bhavnagar also need extra attention as he held large area in the districts of Gogha, Dhandhuka and Ranpur. In fact, he could be called as one of the most influential Taluqadar in Ahmedabad district. These districts were ceded to the British government by the Peshwa under the treaty of Bassein, dated 31st Dec. 1802, but British regulations were not introduced into them until nearly 8 years afterwards. By

regulation VI of 1816, the Thakur as a proprietor of lands within territory of the E.I.Co. was declared subject to the jurisdiction¹²⁵ of the court of Justice. In the preamble to this regulation it was however, acknowledged that the Thakur had from the laxity of power on the part of former rulers of the country for years exercised acts of sovereignty, but now he fell under the British jurisdiction. In 1816 Capt. Robertson granted a lease for seven years to the Thakur at the fixed ankrah of Rs.1542-9-2. The lease was renewed in 1822 at amount of Rs.20,250/-. Thakore wanted to have his rental fixed permanently but it was negatived. But his 7 years lease was extended to 10 years.

Ankrah of chief of Limri who held 23 villages in Dhandhuka was fixed at Rs.1508.

Septennial leases were also granted in 1822, by Mr.Williamson, to the gametis of Dhandhuka, Ranpur and Gogha. Mr.Jackson was appointed to renew these lease in 1828 for a further term of ten years. 38 villages were settled this way but remaining 9 gameti villages were either settled for one year or more under kutchha (direct)management. In renewing their leases the Jivai (maintenance)lands set apart for the support of the Taluqadar's family were also included into the revenue¹²⁶ estimates.

In 1821, the revenue derived from 83 gameti villages was Rs.85284-1-175. So the total revenue from these villages held by independent chiefs (inclusive of rental of Raja of Bhavnagar and

125. F.P.D., Consultation No. 26, 31st Jan, 1838, letter from the Secretary to the government of Bombay.

126. R.D.V., 1829, No. 23/270.

chief of Limri) amounted to Rs.1,27,000.

In Viramgam the ankrah of kasbati and gameti chiefs was fixed, whereas the Kolis of chuval paid one third. So according to the agreement reached, the Kasbati villages occupying an area of 39716 acres, paid about Rs.3608. The gameti village occupying an area of 14,513 acres paid Rs.1494. Revenue from the Koli chiefs of Chuval on an average (average taken of years from 1818-1826) amounted to Rs.12,936. From the table given below, revenue from proprietary chiefs and percentage of their contribution to the Ain Jama could be ascertained.

Revenue of Viramgam Pargana

	Rasti villages (75)	Kabatis villages (9)	Gameti villages (4)	Chuval villages (68)	Total (148)
1818	56171	5424	1684	4674	64053
1819	54075	2994	1743	7887	66619
1820	64168	4749	1783	9883	80566
1821	69678	5420	1769	13562	90359
1822	58171	6295	1757	15673	81897
1823	62884	6814	15127	15768	16105
1824	68175	2862	1612	15887	87737
1825	19461	617	24	7399	27581
1826	78418	1996	1612	25779	107805
	530385	3688	1494	12936	76961.33
Av. of 1818-1826	76.56		23.43		

It is evident from the above table that although about half (49.32%) of the villages in Viramgam were owned by the

127. R.D.V., 1821, No. 17/17.

128. S.R.B.G., X, p. 405, 1826. M.S.A.B.

proprietary chiefs yet their contribution towards the Ain Jama was only 23.43% and this speaks of the ill conditions of these villages. Most of these chiefs were highly indebted and were unable to fulfil the state demands and were finally attached by the government.

The settlement of revenue of the Taluqa and Mewasi villages of Parantij was a complicated task as the Company had to first settle various claims of gras, wol, khichree etc. to various parties. It was decided that government would take revenue from these villages and then other payments viz. wol, khichree etc. would be made directly from the government Kutcheri, so as to avoid any direct harassment of the villagers. The revenue as derived from Khalisa, Taluqa and Mewasi villages for the period of 1819-26 is given at the end of the chapter (see Table No. 129 XIV).

The payments and charges of collection disbursed from the gross government Revenue averaged about Rs. 13,075 or 19 per-cent annually. The several items of these charges are exhibited below just to furnish an idea about the settlement of claims of different parties.¹³⁰

129. R.D.V., 23/177, 1827, p. 146, M.S.A.B.

130. Ibid.

	Rs.	A.	P.
- Ghas Dana for Parantij and Harsol only	4590	0	0
- Grass to various Koli chiefs	2645	0	0
- Salamee to Kurrun singh, of Ahmednagar, a payment differing only in name from Gras	71	0	0
- Khichree to marwaris of Modasa, a payment of same kind	2093	-	-
- Khichree to Marwaris of Bayar	808		
- Thakur Mandir, a collection on account of a temple in Parantij	132	-	-
- Dues to Desai Diaram (at 2 per cent)	1319	-	-
- Desai Samast or dues to Desais in a body, from Parantij and Hursol Parganas	117		
- Dues to Mazmooder	130	-	-
- Pay to the Tulatee	2174	-	-
	14080	0	0

Ghasdana payment was the most important one and needs some more elucidation. Initially ghasdana was a tax imposed by the Marathas for the support i.e. as the name implies (Grass and grain). It was extracted from all independent chiefs who otherwise didn't pay any tribute to the government. Some of the chiefs paid this levy peacefully but some turbulent chiefs always required the use of Mulukgiri forces for the payment. In Parantij, Hursol, Modasa and Bayar it was unknown in the eighteenth century and was levied only towards the end or at the dawn of nineteenth century. In Modasa, Bayar and Hursol it was levied for the first time in 1794 and in Parantij in 1806. When the British got the possession of these Paraganas in 1817 this collection on the part of Gaikwad government was not discontinued. Only change brought here was the fixation of this

131. R.D.V., 1827, No. 23/177, pp. 46 - 47; R.D.V., 1821, No. 17/17, p.20, M.S.A.B.

contribution as follows: -

Parantij	2414	Rupees annually
Hursol	2176	" "
Modasa	850	" "
Bayar	1800	" "

Mode of collection of this particular tax differed in these parganas. The amount due upon Parantij and Hursol was paid to the Gaikwads directly from the Company's treasury (it was later on collected in the form of house tax by Company's agents). But in Modasa and Bayar it was collected directly by the agents of the Gaikwads and the whole sum was levied upon the two Qasbah and six other villages (3 rasti and 3 Mewasi). At the first settlement of the Revenue, the British entirely suspended this collection but in 1822 it was decided that it should continue and the villages became liable for the arrears which had accrued due to temporary suspension. Nearly the whole of the amount was paid up by Desai Diaram who placed it as a debt against each of the villages, charging 5 per cent manoti and 12 per cent per annum interest. The quota for each villages was fixed by the Political Agent of Mahee Kanta as under.

Modasa qasbah	600	Rupees
Gabut village	250	"
Total Modasa Pargana	850	

Bayar Qasbah	1000
Choela	250
Demaee	250
Derallee	100
Endran	100
Amodra	100
Total Bayar Pargana	1800

It was not so much the payment itself that irked the people, but the irregular manner in which it was collected. In 1822 the arrears of ghasdana from Bayar Qasbah amounted to above 7,000 rupees. That means they were not collected for last seven years, for repaying such huge arrears people either looked forward to the money lenders and took money on ruinous terms. The arrears of Modasa Qasbah amounted to Rs.3000 and were paid by Desai Diaram in 1822. But for this he received 3,726 rupees, being 29 per cent above the sum at which town was rated.

Leaving the hull veras into arrears also became a common practice and these practices proved very beneficial for the sahkars and other moneyed men and it became difficult for the people to free themselves of the shackles of this class.

As has been mentioned before, the mewasi villages of Dholka were in a state of independence and paid with difficulty their contribution of ¹³³ ghasdana. This was obtained or fixed by a large military force or by a negotiation with the chiefs who were concerned, which generally secured them an abatement. Some of these chiefs were Grassias of more or less influence. The Raja of Kot was the most important of these, having under his ¹³⁴ jurisdiction about 24 villages. He paid Rs. 42723 annually. His brother Raja of Gangur paid Rs. 15870. The rental of these two chiefs was fixed in 1802, and was subject to change. Similar settlements were made by Britishers with other Grassia and Kasbati Chiefs. Their position was adversely effected by introduction of

133. R.D.D., 1805, No. 46, p. 1244, Oral information given by Annut Lal to Col Walker.

134. R.D.D., 45/1805, M.S.A.B.

regulation regarding the appointment of Talatis and Mukhi Patels in their villages. Another decision taken in 1818 that further reduced their power was the alteration of the principle of payments, from a tribute paid to Government, to a certain proportion of the produce left to the Grassias and that proportion was only 20 per cent of the Government share from which all village expenses, including Talati's pay, were to be defrayed. The effect of this on the income of the chiefs is shown by the payment of some of the principal Grassia and Kasbati chiefs of Dholka, as given below.

	1802 Rupees	1817 Rupees	1820 Rupees
Chief Of Kot	48,000	57,000	72,000
Chief of Gangur	15,500	19,000	23,000
Chief of Ootellea	6,000	6,000	11,000
Bapu Miyah Kasbati	50,000	73,000	89,000
Latif Khan Kasbati	11,000	13,000	16,000

As the table depicts there was a considerable increase in the payments in the last three years in comparison to the earlier fifteen years. By 1817 the payment of chief of Kot had increased by 13 per cent to that of the figures of 1802 but in just three years i.e. 1820 there was a further increase of 26 per cent over the last payments. Regarding chief of Ootellea there was no increase in the first fifteen years but within last three years a increase of about 83 per cent is conspicuous. similar trend could be traced regarding the payments of other chiefs.

Annual revenue from Taluqadari villages from the years 1817-
 136
 24. is given below.

Revenue from Taluqadari Villages of Dholka

Year	Revenue in Rupees
1817 - 18	2,48,872
1818 - 19	2,45,161
1819 - 20	2,66,404
1820 - 21	2,61,104
1821 - 22	2,25,252
1822 - 23	1,95,578
1823 - 24	1,55,431

The Kasbatis of Dholka were highly indebted. Even the fixation of their share at 30 per cent instead of 20 per cent didn't help to uplift their position. Unable to pay off their debts the estates of many of the chiefs like that of Bapu Miyah were attached. Condition of Kolis of Parantij was even worse. As they had maintained their independence and in some cases due to their rebellious and predatory spirit, no proper settlement could be made with them.^{136a} Their rental in 1818 amounted to Rs.14070 and in 1821 it rose to Rs. 17650, in 1833 it fell down to Rs.8690.

Thus we see no uniform settlement regarding the chiefs could be evolved under British and the condition of many of them became worse due to the cutting down upon their power and resources.

No marked change could be traced under the British either in the revenue management or magnitude of revenue of the other alienated lands.

136. R.D.V., 1821, No. 17/17, p. 4; S.R.B.G., XI, p. 40.

136a. East India Papers, III, 674 - 84.

Lands alienated from the talpat viz., Vechania, Girania Passaita etc. paid a fixed Salamee or quit rent. But if they were cultivated by government ryots, they were subject to pay in lieu of the established salamee a Swadeo or rent equivalent to a third of the usual government bigoti.¹³⁷ The lands of Bhats, Brahmins, Gosains, Charuns etc. were free if cultivated by themselves but if by government ryots, it paid a swadeo for all. In one village there could be Vechan, Girania and passaita or three to four types of lands paying revenue separately according to their settlement.¹³⁸

Salamee varied from a mauza to mauza. In some of the mauzas in pargana Duskrohi Salamee was paid as under:

Mauza	Salamee in Rupees	Mode of assessment
Raipur Brahmins	5 1/2 - 6 1/2	Per Well
Koli	6 1/2 - 7	Per Well
Bareja	1/2- 2	Per bigha
Bhawliaree	1 - 1 1/4	Per bigha whether cultivated or not

137. B.R.S., III, p. 6; S.R.B.G., XI, p.

138. Jamav, R.No. 31, Yaadi Seet Tisain Maya va Alaf (1795 A.D.) Ibid, R.No.31, Yaadi, Isne Mayaten (1802 A.D.) R.D.V., 1840, No. 131/1215, pp. 172 - 173.

From above examples it is evident that Salamee varied from caste to caste and even the modes of assessment varied. Sometimes it was assessed per bigha and sometimes per well. In some villages Salamee amounted nearly equal to an average bigoti and even collection was made precisely on the same principle i.e. unlike the above sighted examples the Salamee was not fixed regardless of the crops sown.¹³⁹ For examples in village Vatwa, inspite of being Wazeefa, the bigoti was taken according to the crops. Koowetur Kaurda land, if cultivated by the owners paid 6 rupees per Bigha and if by Pateedar 7 rupees. Rabi or Sankha crop on this and the Koowetur land in general paid 3 3/4 and 3 rupees per Bigha. Rice in land, not irrigated paid 6 rupees per Bigha for all cultivators and in newly formed Kaurda only 5 rupees. Goraroo land generally if cultivated by owner paid Rs. 1 and 2 annas, pateedars paid 1 1/4 rupees and irregular cultivators 1 1/2 rupees.

In some of the villages there were two to three varieties of alienated lands and the magnitude of state demand was not uniform in all of these. This could be better understood on the basis of subjoined figures taken from a Dara or Shureshtra of village Rajpur Hirpur of the year 1819-20.^{139a}

Type Of Land	Bighas	Mode of Assessment	Revenue Rs. a
Girania	236	Salamee	13 - 8
Passaita	36	Bigoti	9
Wurthemania	28	Bigoti	10
Wazifa	28	Salamee	34
Wazifa	4	Swadeo	4

139. Survey Reports, Duskrohi, 1824 and Dholka, 1824, M.S.A.B.

139a. Ibid.

Payment of swadeo was also not fixed. It differed from place to place and caste to caste. Kunbis paid highest tax. To give some uniformity to the system Mr. Dunlop, 1st Collector of Ahmedabad, levied a swadeo of 1/3rd on all rent free lands cultivated by government ryots. When it was found to be too oppressive for the landholders it was abolished in 1826, however, old swadeo rates continued.

Over and above mentioned revenue, certain cesses were levied. These cesses or veras differed from one village to another. Some of the common veras imposed on these villages were as under:

Bhara (cess to carry grain to Khulee)	Rs. 2-8	Per Mun
Mangna	Rs. 1	Per Mun
Tolamanee	Ser 3/8th	
(Cess for weighing the produce 2/9th on account of the government and 1/8th for village Banial)		
Poonch Vera	Rs. 1 to 1/2	
(Vera on milch Buffaloes)		
Brahmins paid Rs. 1 for a Grown up and 1/2 for a young one while kolis paid half of this amount		
Raza Chitthi (Permission to cut the crop)	Rs. 1	Per cultivator
Mapa 2 1/2 percent on the sale of all produce)	2 1/2 percent	
Ghor (Cattle tax)	-----	
Mutao (One percent on ryots payments to meet government, loss by deficient and bad coins)	1 percent	
Lowana - Tax for farm manure used in fuel.		
Muooth Mela - tax on stalls erected during the annual assemblage of people at the Sungus at Muootha (a tax taken only in Dholka)		

140. Vazes Manual, V, No. 3 D., p. 7453.

140a. R.D.V. 1831, No. 17/345, p.8.

141. Ibid.

141a. Survey Reports, Dholka, D. No. 12, 1824

Till the first quarter of the nineteenth century there was no uniformity of collections from these alienated lands. Bhagbatai and Bigoti both were in prevalence. Veras were also collected, as was the practice under the Marathas. After the initial surveys of some of the parganas in 1821, Capt. Cruikshank proposed to introduce bigoti in these villages depending upon the type of soil i.e. whether Uwal, Soyum or Doyum and the crops grown. It was proposed to extend the system, rather the rates adopted in Dholka to other areas too.

Vechania, Girania, Wazeefa, Wazeefa Vechania and Wazeefa Girania in possession of Pateedars Kunbis paid Salamee according to the following rates.¹⁴²

	Uwal	Doyum	Soyum
	Rs. a	Rs. a	Rs. a
Bajri, Juwar, Banti, Kodara	2	1-8-	1-4-
Rice	3-8	3-4-	3-
Tul and Kusoombi	2-4	2-	1-12-
Brinjal, Mirchi, Carrats,	6-8	6-	5-
Sugarcane and Plantains	8	7	7
Ginger, Rutaloo	7	6-8	6
Chasea Wheat Earindee, Chana	1-12	1-8	2-4
Sankhee, Wheat, Barley, Sua	4-12	4-4	3-12
Arccan	2-4	2-4	2-4
Rabi	-	-	-
Wheat, Barley and Methi	3-4	3-	2-12
Kang	3	2-12	2-8
Jowar	-	-	-
Channa	2-4	2	2-12
Many of the Muslims paid Salamee at a very low rate.			
Bajri, Kuthal	-9-		
sugarcane	2-12-		
Kasoombi	-1		
Chasea Wheat, Tobacco	1-12-		
Ginger, Rutaloo			
Tul	2-8-		
Sankhee Wheat	3-8-		
Barley, Methi, Sua	1-12-		
Rabi, wheat, Gonuloo Kang	1-8-2		

142. Ibid.

Further changes were brought by Regulation of 1831.(it has already been discussed in detail in Chapter II). According to this, the vechan and girania lands were recognized, the salamee paid on these lands was to be paid from 1831-32 as formerly, swadea paid on vechan salamee lands was to continue as before. Vechan salamee lands as had been redeemed by government by money payment, if the original holders wished to retake it, be given back on the amount paid by government being refunded.^{142a}

After the discussion on nature and magnitude of revenue demand it would not be out of place to study the nature of duties and rights and perquisites enjoyed by officers involved in revenue administration.

Revenue Administration

At the apex of the revenue administration stood the ¹⁴³ kamavisdar. When a person was appointed a kamavisdar or later, when kamavisi or mamlat of a pargana was farmed to a ijaradar all the revenue, administration and judicial power of a pargana were¹⁴⁴ invested in his person. It was through him that all the settlement were made and all collection realized. As he hardly resided in the district himself, he delegated his authority to some other agents, usually a Karkoon was appointed to officiate for him.

The authority of the kamavisdar was limited to some extent.

142a. Vaze's Manual, Section II, Part 3D, pp. 1858 - 60.

143. B.R.S., III, p. 681; Forest, op.cit., p.300

143a. B.R.S., III, p.681.

144. R.D.D., 1805, No.46, p.1298; R.D.D., 1812, No.79, p.183. For details regarding the class composition and mode of appointment of Kamavisdars see Chapter V.

He was liable to be called to an account by the government for expensive fines and was not invested with the power of inflicting the punishment. The ryots had a right to complain against him but this does not seem to be practicable, as lot of inconvenience was involved in it.

Although Kamavisdar acquired the supreme authority over the area under his jurisdiction, the internal administration and management still remained in the hands of the same persons who were charged with it under the Mughals. The villages were classed into parganas, which had each a Desai, Mazmoodar and an Amin. These officers were hereditary and each member of their family was competent to discharge their functions. Thus, the focus of our discussion would be these three officers working at the pargana level.

Desai - At the apex of the revenue administration at the pargana level stood the Desai, who was directly responsible to the Kamavisdar. The office of Desai had existed since the time of Emperor Akbar.^{144a} Their counterparts in Deccan were the Deshmukh's and their duties did not differ in any way from those performed by chaudharies in North.¹⁴⁵ As Desai was the highest officer in the pargana he was charged with all public duties.¹⁴⁶

With the Tahood engagements the Marathas also introduced the office of Kamavisdar who was invested with principal control over

144a. Mirat, Suppliment, p. 220.

145. Irfan Habib, op.cit., pp.241 - 94 and Noman Ahmed Siddiqui, op.cit., pp.88 - 91.

146. R.D.D., 1808, pp.362-63; Ibid, 1812, No.79, pp.1180-81.

all the parganas.¹⁴⁷ However, in practice these engagements having been entered into by the Desai and Mazmoodar who in consequence became responsible for the revenue, the details of the management remained in their hands and the attention of the kamavisdar was restricted to a general suprintendence of the pargana and the realization of the public revenue from the Tahoodars. Thus, while kamavisdar superseded these officers in their chief control, the internal management still remained in the hands of same person who were charged with it under the Mughal¹⁴⁸ government.

The primary duties of Desai were to attend at the commencement of every season, to the timely preparation of the ground for cultivation, the sowing of seed and to have the most¹⁴⁹ useful grains cultivated. He was to supervise the working of other revenue officials like Patel at the village level and to furnish every sort of local information which could assist in settling the revenue and to adjust disputes among villages,¹⁵⁰ specially about land. They were of great use as checks on the Kamavisdars who they always looked as intruders and against whom they were always ready to bring forward or to instigate¹⁵¹ information.

The Desais enjoyed large allowances in land and cash. They

147. R.D.D., 1812, No. 79, p. 1183.

148. R.D.V., 1826, No. 15/147.

149. R.D.D., 1820, No. 164, p. 6689.

150. B.R.S., III, p. 681.

151. Ibid.

were entitled to 2 per cent share on the Jama. ¹⁵² Apart from this they collected some percentage on sair revenue. They were also entitled to allowances called Jeewak (subsistence) and ¹⁵³ Dasturi. Desai Dastur used to be about 1/4 ser per mun of grain, from Tul and wari crops this was 1/8 ^{th 154}.

By the middle of the eighteenth century office of Desai had ¹⁵⁵ almost become extinct. In the pargana of Dholka the office of Desai had fallen into disuse a long time back. It had been ¹⁵⁶ replaced by the appointment of Amin Patels. However, there were a few people who retained the name but did not exercise the function of the office and merely enjoyed a portion of rent free ground, 329 bighas valued at 914 rupees and about Rs.21 in cash. The last person who enjoyed the duties of Desai was Jagjeevandas. The former fees or salary of Desai was Rs.7815 or something less than 2 per cent. The Desai Dastur of Dholka was seized by ¹⁵⁷ Fatehsinghrao Gaikwad and amalgamated to the Jama. A pension was granted to the widow of Desai during her life time by the Baroda government in lieu of the emoluments of the office.

In the late eighteenth century office of Desai and Mazmoodar was held in common by mutual agent of both parties and hence it became difficult to separate their emoluments and perquisites.

152. R.D.V., 1827, No. 23/177, p.46.

153. R.D.V., 1828, No.15/147, p.267, Ibid, 1821-22, No. 21/45, p.725; List No. 11, Kaira Vol. 31.

154. R.D.V., 1805, No. 23/177, p.25.

155. R.D.D., 1827 No.46, p. 1247; B.R.S., III, p.685.

156. R.D.D., 1805, No.46, p.1247.

157. Ibid.

About 1000 Bighas of rent free ground and 10 per cent on the sair collections besides a few rupees from each village constituted the emoluments of the two officers.¹⁵⁸

In Daskrohi, for peshwa's division there were two Desai's who enjoyed 42 bighas of rent free land valued at Rs.137 and a Desai Dastur from villages amounting to Rs. 174. For Gaikwads, division also there were 2 Desai's who enjoyed 48 1/4 bighas of land valuing at Rs.81 together with sookri of Rs.172.

In Gogha the office of Desai had long fallen into disuse. However, Anandram Atmaram, Sewakram and Vanmallee continued to enjoy land and cash allowances.

In Viramgam pargana there were 2 principal Desais and a great many under sharers. Wakhatsingh Nathubhai was the head of one party. He enjoyed 42 bighas of land valued at Rs.83, and also some percentage on Rahadari collections averaging about Rs.405 annually. The under sharers attached to him had 168 bighas of land, yielding an annual revenue of Rs.176.¹⁵⁹ Bappo Narseedas chief of the other party had 206 bighas of passaita. In addition to Rs. 253 derived from that land he received Rs.279 from sair collection and over and above it a sookri of Rs.72.

He was employed in settling Bigoti, for arranging the classification of the lands according to their different qualities. They were qualified enough to judge the values of land and were capable of checking the misrepresentations of Patels or cultivators as to the value of their fields or village.¹⁶⁰

158. List No. 14, Ahmedabad Vol. 6.

159. Ibid.

160. Ibid.

Desaiship was usually conferred in one family. Desai was entitled to 2 1/2 per cent on the land revenue as his remunerations. In addition to this he was allotted passaita. A Nazrana from Rs.2 to 3000 was also enjoyed by him. It was possible for one Desai to control more than one pargana Wukhut Singh Nuthoobhai of Dholka also shared Desaigniri of Viramgam.

Not only the office of Desai lost much of its original use but in too many instances the power and influence acquired by that class of functionaries were applied to the support rather than the prevention of abuses in revenue management by the Desai's having in some parganas assumed the exercise of the duties of mazmoodars and in others superseded the authority of the Patels of village and entirely removed those checks for which the office of Desai was instituted.

By the middle of the eighteenth century the authority of Desai had been much destroyed. They were first reduced from the masters of the districts to mere ministerial officers, and the extent of their duties as such had been greatly limited.¹⁶¹ Much of his power was grasped by the Amins.

Mazmoodar - The hereditary district accountants in Gujarat were called Mazmoodars. Their duties and powers resembled that of Deshpandes in Deccan.¹⁶² He was the principal accountant and it was his duty to write and maintain all public accounts.¹⁶³

161. B.R.S., III p. 685.

162. B.R.S., III p. 685.

163. R.D.D., 1820, No. 164, p. 6689, List No. 11, Kaira Rumals.

The other duties of Mazmoodars were as under - To frame an abstract of the Jamabandi settlement of each village, to counter sign receipts for the cash transmitted from the several villages, to prepare the monthly and yearly balances of revenue, to keep register for all the villages of his pargana specifying the tenures management etc., also to keep a register of inam villages and to report escheats, successions and alterations of any kind, to keep a register for persons, Warshasuns, Dewasthan etc. and a register of other hereditary occupants etc.¹⁶⁴

The important services performed by this class was much acknowledged by the British. The duties, assigned to mazmoodars were mainly- 1) To provide themselves with copies of all general rules and orders for the guidance of village accounts. 2) To visit once in each quarter the several villages in their district and on that occasion to examine the journal and ledger of the village accountants i.e. talatis, and the receipts of the ryot to compare the statement of the latter, to prepare a tabular ryotwar quaterly statement of demands, collections and balances for each village. All the accounts written by him were to be signed by the Desai and then presented to the government.¹⁶⁵ Thus Desai and Mazmoodar acted as a check upon each other.

As Mazmoodar had various duties to perform, Gumashta at the salary of Rs.500 was usually appointed by him to help him.¹⁶⁶

164. B.R.S., III, p. 681.

165. R.D.V., 1844, No. 56, pp. 68 - 69.

166. R.D.V., 1846, No.69, p. 9.

Like Desai he also enjoyed various hags and perquisites in land and cash. In Dholka Mazmoodar Bappoo Bhai had 581 bighas of rent free land estimated to yield an annual revenue of Rs.1364-3 and also a sookri in cash from villages, amounting to Rs.2857. In addition to these the Mazmoodar also received Rs.50 in yearly ¹⁶⁷gratitude.

In Daskrohi, Madhovram Atmachand managed Peshwa's share and Karamchand Uttamchand, Gaikwad's share. Madhavram received Rs.721 from Huzur treasury, Rs. 30 from inam village and the produce of 26 bighas estimated at Rs.106. Karamchand received Rs.752 from ¹⁶⁸the state treasury besides Rs. 10 from inam villages.

Dhandhuka and Ranpur did not have any independent Mazmoodar. Hari Prasad and Sham Prasad, Mazmoodars of Viramgam, looked after these parganas through their gumashtha who received Rs.240 from the allowances of Mazmoodari. The total allowances of these two persons constituted of 58 bighas of inam land valued at Rs.90 , Rs.940 from sair and Rahadari, Rs.155 from zortalabi villages.

Gardhar Premchand of Parantij enjoyed a passatia of 58 bighas ¹⁶⁹valued at Rs.49 - 2. In additon to this he enjoyed one rupee from each village and 3 rupees from the Sair collection and one rupee from each bullock cart laden with salt.

Mazmoodar inam was originally designed as a remuneration to the persons who actually performed the duty; over the years it was

167. R.D.V., 1830, No. 5/285, p.114.

168. List No. 14, Ahmedabad Vol. 6.

169. R.D.V., 1827, 23/177, p. 97.

converted into a property divisible among all the members of his family.

It was proposed that more encouragement should be given to the active members of the mazmoodar family by fixing their share in the emoluments at $3/4^{\text{th}}$. Collector, Mr. Crawford found that in Ahmedabad there was no inactive member except an unmarried and deranged brother of Mazmoodar of Daskrohi and thus he suggested that the whole watan should be declared unalienable and indivisible. They were declared to be disposable neither by gift, sale, mortgagage nor adoption.¹⁷⁰ In case, a Mazmoodar died leaving behind no direct male heir his watan was given to nearest male member of his family for example when Desai of Viramgam died in 1842, claims to the watan by his nephew Myheepatrai Bhagoharee¹⁷¹ were found to be stronger than that made by his widow.

Amin - The office of Amin does not appear to have been known before 1733. Soon after the arrival of the subhadar Ratan Singh Bhandari in that year the Desais began to appoint Amin Patels¹⁷² to assist them in realizing the revenue. Under Ratan Singh and his successor Momin Khan, the Amin seems to have acted under the orders of the Desai, but upon the arrival of Kamaludin Khan in 1745, the Desais under the impression that no settlement of the revenue could be effected without their agency and in the hope of obtaining favourable terms absented themselves from Ahmedabad. Amins taking advantage of their absence contrived to come to some

170. R.D.V., 1826, 15/147, p. 273.

171. R.D.V., 1842, No. 46/1379.

172. R.D.V., 1825, No. 21/131, p. 47.

arrangement with the Subhadar regarding the realization of the revenue. Since that time Desais have never been employed at least in Ahmedabad, as the medium of communication between government and the Ryot.

The Amins had no sanads to support their claims to the office neither were they ever allowed any fixed salary. However, over the years they have consolidated their powers to a great extent.

The duties of Amin varied from adjusting boundary disputes to supervising and encouraging cultivation. If boundary disputes could not be settled he had to report the matter to the Kamavisdar. He used to supervize the distribution of Tacavi loans and to see that it was properly appropriated.¹⁷³ He was also entrusted with a general suprintendence and control over the Talatis and village officers. In fact he came to perform almost the same duties as Desai used to perform.

He enjoyed cash and land emoluments, like other hereditary district officers. In addition to this a dasturi and sukdi was also enjoyed by them.¹⁷⁴ However, the sum which they claimed as the authorized and established emoluments of their office were nothing more than the annual offerings of Patels to obtain for themselves and their villages the most favourable terms.¹⁷⁵

Different persons, but always Patels were appointed to the office of Amin. This seems to have been occassioned chiefly by

173. B.R.S., III, p. 681.

174. R.D.D., 1820, No.164, p. 6689.

175. List No. 14, Ahmedabad Vol. 6.

the desire of successive Subhadars to obtain the highest settlement they possible could. It was found that after the accomplishment of this task the office was reverted back to the original family.¹⁷⁶ The office may therefore be considered as hereditary but government was at liberty to select qualified persons from among different members of the family to perform the duties which were daily altered, exceedingly laborious and involving considerable responsibility. The office of Amin was confirmed to the parganas of Daskrohi and Dholka. There were originally two Amins, one for the Peshwa and another for the Gaikwad division of Daskrohi Pargana, but in 1816 A.D. the Peshwa's Subhadar Nuggurkhan apponited two new Amins for his division, but old Amin was not superseded by this arrangement, on the contrary Aminship was given to him in writing, that he should continue to retain his office and receive annually,¹⁷⁷ sirpao.

In Dholka there were four Amins, who received Rs.2803-2. They also enjoyed 487 Bighas of land. In addition to these the two Amins received a yearly gratuity of Rs.20.¹⁷⁸

Summing up the chapter it could be said that under Marathas various modes of collection prevailed, primary of which were bhagbatai and bigoti. But these did not create much problem to the government in realizing their revenue as the farming system

176. Ibid.

177. Survey Reports, Daskrohi Pargana, D.No. 13, 1824, M.S.A.B.

178. R.D.D., 1804, No.43; Survey Reports, Dholka Pargana, D.No.12, 1824, M.S.A.B.

/Relieved the government of any such responsibility. The government used to farm the revenue to the kamavisdars and kamavisdars being moneyed men, hardly stayed in their areas and delegated their authority to others. Under the British Government attempts were made to abolish system of crop share, plough vera and khatabandi and to introduce a system based on money acre rate with the ryots. They also abolished various veras and babtees which were levied under Marathas. Practice of requiring Bhat surety and manoti were also abolished. The power and prestige of the independent chiefs like Grassias, Mewasis and Kasbatis were greatly curtailed. They were settled on a fixed Ankrah for a number of years. However much discrepancy still prevailed in the settlement of Khalisa as well as taluqadari villages. Settlements differed from person to person and place to place and this was indeed the major failure of British land revenue settlements.

Abstract of the Description of Assessment Prevailing in Khalisa villages of the Collectorate of Ahmedabad on 1st. January -1843.-44

Modes of Assessment	Daskrohi Ahmedabad	Daskrohi Jetalpur	Dholka	Viramgam	Parantij	Total
Jinuswar Bigoti	56	18	31	-	-	105
Annual Bigoti	11	7	-	-	-	18
Bhagbatai	-	-	30	34	77	141
Hull Vera	2	-	-	1	2	5
Nirva	1	-	-	-	-	1
Khatabandi	2	-	-	-	1	3
Jinuswar and Annual Bigoti	10	2	-	-	-	12
Jinuswar and Annual Bhagbatai	17	1	25	2	-	45
Jinuswar and Khatabandi	2	-	-	-	-	2
Jinuswar Bigoti and Hullvera	1	-	-	-	-	1
Annual Bigoti and Nirwa	1	-	-	-	-	1
Jinuswar and Annual Bigoti and Khata	1	-	-	-	-	1
Jinuswar, Annual Bigoti and Khatabandi	2	-	-	-	-	2
Jinuswar bigoti Bhagbatai and Hull vera	1	-	-	-	-	1
Jinuswar bigoti, bhagbatai and Khatabandi	3	-	-	-	-	3
Jinuswar annual Bigoti, Bhagbatai and Khatabandi	1	-	-	-	-	1
Jinuswar Bigoti bhagbatai, Hull vera and Khatabandi	1	-	-	-	-	1
Total	112	30	87	37	80	346

TER - III / TABLE NO. II

179

s of Assessment in Ahmedabad Collectorate on 1st January, 1849.

	Jetalpur Duslrohie	Ahmedabad Duskrohie	Viramgam	Dholka	Parantij	Dhandhuka	Gogha	Total
a villages	1	3	..	..	...	..	..	4
ore annual bigoti	21	23	38	4	32	..	4	122
abundee	..	4	..	..	...	..	..	4
d amount on ploughs	..	3	..	..	...	..	..	3
swar bigoti	19	57	..	31	...	..	..	107
abundee and jinuswar	..	10	..	1	...	..	..	11
d amount on wells & ds, & jinuswar	..	6	..	..	...	..	..	6
ore annual bigoti on etur land and on the jinuswar	4	1	..	..	...	..	..	5
d amount on wells, jinuswar	..	1	..	..	...	..	..	1
d rate on ploughs, buttaee and jinuswar	..	3	..	..	...	..	..	3
d amount on wells, buttaee and jinuswar	..	2	..	..	...	..	..	2
d amount on khureef, buttaee and jinuswar	..	2	..	..	...	..	..	2
d amount on ploughs, bhagbuttaee	..	...	..	2	...	..	..	2
buttaee	..	1	3	32	19	4	..	59
buttaee and jinuswar	..	..	..	17	...	1	..	18
buttaee and plough tax	..	...	..	3	40	..	..	43
buttaee and plough and fixed rate on yes of land attached ouses	..	...	..	..	27	..	..	27
buttaee and plough levied on persons	..	...	21	..	...	..	..	21

paying the shares called
"Bhagburra": Wurtuneeas,
Kolees, & C. pay only
plough tax

Bhagbuttaee and plough tax on Wurtuneeas, and if cultivated with rubbee Rs. 6-8-0 per beega	..	...	1	..	...	..	..	1
Bhagbuttaee and plough tax on persons paying the share called bhagburra, or Bhurteeas	..	...	10	..	...	..	..	10
Bhagbuttaee and plough tax on persons paying the share called bhagburra, and on Kolees, & C. bhag- buttaee only.	..	...	1	..	...	..	..	1
Bhagbuttaee with babtee & plough tax on Wurtuneeas	..	...	2	..	...	..	..	2
Bhagbuttaee on dongur, sathee, and rubbee, and the rest jinuswar	..	6	..	..	...	..	..	6
Bhagbuttaee and plough and beegotee on a few lands	..	...	..	..	...	..	..	2
Bhagbuttaee and khata veera	..	...	..	..	...	2	..	3
Fixed amount on plough and on rubbee, one-seventh share of wheat	..	...	..	..	...	3	..	1
Bhagbuttaee with babtees	..	...	1	..	...	..	..	1
Bhagbuttaee and hull veera	..	...	..	..	1	..	..	5
Bhagbuttaee, the produce of which belong to the Marwaree State, & the veera only belong to Government	..	...	..	..	5	..	..	2
Total	45	122	77	90	126	10	4	474

SIHAI JANA
PARGANA DHANDHUKA

Years	Babti Gaon	Bheti	Raza Chithhi	Havildari	Dussehra Bhet	Vajan Kasi	Sukdi	Batav	Mavesi	Tarfdari	Dand Furohi	Khand Furohi	Roz Talbana	Kasar
1753	-	97			-	-	3100	485	347	-	-	-	1205	-
1761	-	80	81	519	-	-	3434	-	-	-	977	-	-	-
1764	-	36	84	432	19	100	1358-15	820	772-8	-	-	-	-	-
1774	726	59	86	105-11	39	160	-	77-9	-	107-4	202	-	-	-
1776	906	-	-	-	-	-	100	-	-	-	-	44	-	-
1781	767	-	-	105	-	-	-	-	457	115	72	-	-	-
1788	926	19	-	133	-	245-11	-	-	-	186	-	768	42-3	8
1801	774	-	126	-	22	800	-	-	183-5	10	766	-	-	-
1803	770	-	-	-	19	501	-	-	-	10	330	-	-	-

SIWAI JAMA

181

PARGANA VIRANGAM

Siwai	Bhet	Raza Chithi	Havil dari	Dussehra Bhet	Vajan Kasi	Sukdi	Batav	Mavesi	Dandpu- rohi	Kirkol	Chuda raja	Gulal Pattu	Van Charai
1752	-	273	-	-	-	-	-	-	76	64	-	-	-
1759	-	85-12	-	-	-	2629	-	-	-	-	-	-	-
1776	-	-	-	-	-	-	-	-	2389	95	270	25	-
1788	-	65	-	-	-	-	-	-	795	240	-	750	40
1797	-	43	-	-	-	-	-	-	2459-	103	-	4750	120
1804	-	-	-	-	-	-	-	-	8	-	-	-	-

Zapti

Juva
Khane

Kot
Wali

Ghansdana
Kamavis

Bini

Farmas
bandi

Chapper-
bandi

Hazana

1752	-	-	12485	-	148	-	51	1000
1759	-	-	203	1378-6-7	36	248-8	-	-
1797	105	2957	251	-	-	-	-	-
1804	151	-	-	-	-	-	-	-

Chapter III Table No. 14A

182

Kamavis Jama

Year	Jama	Kamavis Jama	Percent of the Jama
1761	965047 - 3 - 1	40332 - 3 - 2	4.1
1762	906110 - 15	92792 - 11	10.1
1763	1060771 - 8	220107 - 1 - 3	20.7
1764	1186561 - 8	183793	15.4
1765	404129 - 9 - 2	6016 - 8	1.4
1766	1399366 - 13	123875 - 12	8.8
1767	1260302 - 1 - 2	115491	9.1
1768	1084237	76393 - 8	7.0
1769	922039 - 14	36877 - 12 - 3	3.9
1770	996812	44243 - 15 - 1	4.9
1784	1371564 - 2 - 2	48847 - 2 - 3	3.5
1788	1409850	17682 - 2 - 2	1.2
1798	1070560	54750	5.1
1805	1438956	20151 - 10	1.3
1814	1338271	2636	.19

182. Jamav, R.No. 11-13.

Division of Produce of Math by Bhagbatai.

Ryots	AJ Dhal mun seer	VaJa Sut	Baqi Dhal	Paiki Sarkar	VaJa Ain	Seeka	Haval dari	Sekhdari	Khandi	Rasoya Va Darwan
Kanapatner	4-	-	4-	2-15- 59.37%	2-	-4-	-1-	-	-5-	-5-
Varshapata	3-	-	3-	1-38-12 65%	1-20-	-3-	--12	-10-	-5-	-
Ramajad- niya.	14	-	14-	7-32-8 55.83%	7-	-14-	-3-8	-3-8	-5-	-1-
Ramabhad- niya.	5-	-	5-	3-21-4 70.60%	2-20-	-5-	-1-4	-25-	-5-	-5-
VamJhanpa- dia.	5-	-	5-	2-31-1 55.54%	2-20	-5-	-1-4	0	-5-	-
Mila Sutar	15-	-	15-	5-20- 36.66%	5-	-15-	0	0	-5-	-
Dev Karan Virma Koli	17-20	-	17-20-	9-17- 53.85%	8-30-	-17-4	-4-8	0	-5-	-

Chapter III/Table No.Va

183 a									
Mauza, Vamne, Paragana Virangam, 1804									
Produce	Ain Dhal Total Pro -duce	Vaja Sut	Baqi Dhal	Paiki Sarkar	Ain Vaje	Sekhdar	Havildar	Tale betale	Serike
Bajri	612	10 - 20	601 - 20	279 - 6 - 4	234 - 15	15 - 10	3 - 16 - 12	13 - 10	11 - 34
Math	464	-	464	212 - 20	281 - 7	4 - 30	2 - 27 - 8	9 - 36	9 - 34
Banti	1209	15 - 25	1293 - 25	308 - 34	257 - 21	2 - 10	6 - 17 - 3	17 - 6	25 - 19 - 8
Vari	132 - 30	1 - 5	131 - 25	55 - 33 - 12	48 - 7 - 8	-	29 - 4	2 - 22 - 2	2 - 14 - 8
Jaw	1599	0	1599	327 - 26 - 8	284 - 15 - 12	14 - 20	8 - 25 - 8	5 - 15	0
Til	13 - 25	0	13 - 25	3 - 30 - 42	3 - 16 - 1	0	2	4 - 8	8
Ganhu	231	0	231	47 - 34 - 2	42 - 8	1	1 - 14	2 - 9	0
Gower	21	0	21	42 - 34 - 2	6	0	5 - 4	3	19

183a.Ibid.

PARGANA DASKROHI, AHMEDABAD (SARKAR HAVELI)
SIWAI JAMA

lauzas	Aj Rupiyē (Total Jama)	Ain Jama- bandi	Siwai Jama	Raza Bhet	HavildariKarkuni	Antast Dand	Furohi	Roz. Tal bana	Dharma Patti daya	Babti
Tarapur										
1810	950	851 93% of Total	64 7% of Total	12 19% of SJ.	4 6.25% of SJ.	21 32.81%	-	0	27 42.18% of SJ.	-
1811	891	851 95.50%	40 4.5%	11 27%	4 10%	25 62.5%	0	-	-	-
1814	1363	1241 91%	122 9%	11 9%	4 3.2%	25 20.49%	25 20.49%	-	-	57 46.7%
1815	1593	92 6%	92% 6%	11 11.9%	4 4.3%	25 27.1%	25 27.1%	-	27 29%	84 1.7%
anbha										
1810	3218	3126 97%	92 3%	12 13%	4 45.5%	41 4.3%	0	0	7 7.6%	-
1811	3326	3301 99.2%	25 76%	0	4 16%	21 84%	0	-	-	-
1814	4061	4025 99.1%	36 .90%	0	4 11%	21 58.33%	0	-	-	11 30%
1815	4812	4670 97%	111 3%	11 9.9%	4 3.6%	69 62.1%	0	-	27 24.32%	84 1.7%
unbhadthal										
1811	3510	3425 97.5%	85 2.5%	11 12.9%	4 4.7%	70 82.35%	-	-	-	-
1814	4794	4551 94.9%	243 4.1%	11 4.5%	4 1.6%	50 20.5%	31 12.7%	-	-	147 60%
1815	3669	3478 94.6%	198 5.40%	12 6%	4 2%	171 86.6%	11 5.5%	-	0	98 5.39%
ocharba										
1811	1828	1751 95.8%	77 4.2%	11 14%	4 5.1%	20 25.9%	42 54.5%	-	-	-
1814	2251	2251 100%	0	0	0	0	0	-	-	-
1815	1741	1725 99%	70 1%	15 21.4%	4 5.7%	0	1 1.42%	-	50 71.42%	16 .9%

Chapter III / Table No. 7

185

Jama figures of Duskrohi

	Aj. Jama	Ain Jamabandi	Siwai Jama
1753	27,964	24600-1	3364
1761	59,600	56010-8	3590-1
1766	65,559-5-2	64277	1282-5-2
1770	79929-5	79363-12	565-7
1774	76603-9	76298-5-2	305-4
1784	105350	104078	672
1788	106611	106310	301-12
1791			
1805	184350		
1814	191565-3		

185. See Footnote no 83.

Chapter III/Table No.VIII

186

Jama Figures of Viramgam

	Aj Jama	Ain Jamabandi	Siwai Jama
1752	217008	74264	132744
1757	140981		
1759	182914	69083	13831
1766	172545-11		
1770	108500	108000	500
1771	157676	146676	11000
1774	155460	135848	19612
1784	268767	252309	16458
1789	202562	198318	4247
1805	243720		1171
1814	191565		

186. Jamav, R.No. 1, D.No.17, 1752.

Ibid., R.No.1, D.No. 8, 1788.

Daftar No. 282, F.No.7, P.No.13, 1805.

Daftar No. 283, F.No.10, P.No.40, 1817

Chapter III/Table No.IX

187

Jama Figures of Dhandhuka

	Aj Jama	Ain Jamabandi	Siwai Jama
1732	17924-6	-	-
1761	70726-6	63655	7071
1762	70234	66000	7234
1764	62537	54350	8187
1766	33211	-	-
1771	42978-11	-	-
1772	37000	-	-
1773	35400	-	-
1774	31275	29523-6	1752
1784	52283	47687	4596
1788	36631	32779	3852
1803	57231	55072	2159

187. Ajmas, R.No.41, D.No.8, 1754,
 Ibid., R.No.45, D.No. 2, 1754,
 Daftar No. 280, F.No.10, P.No.3, 1782,
 Ibid, F.No.10, P.No.7/2, 1801,
 Ibid, F.No. 20, P.No.7, 1802.

Chapter III/Table No.X

188

Jama Figures of Gogha

	Aj Jama	Ain Jamabandi	Siwai Jama
1752	10164	8137	2027
1753	18906	15155	3751
1754	18908	17155	1753
1755	19719	19799	
1761	19960	13045-3	6115-5-2
1764	16036-15-2	22282-11-	2753-12-3
1765	11998-12-2	90701-8-	2028
1770	15001		
1774	15001		
1776	13913	12742	1171
1984	18001		
1988	22101		
1993	10558-6-		
1798	25001		
1801	8476	6693-3	1788-4
1803	3490	2967	523

188. Ajmas, R.No.41, D.No.1/5, 1753

Daftar No.280, F.No.10, P.No.7/3, 1800

Ibid., P.No.39/5, 1802

Jetulpur - Total Deads and Governments share, 1819-20

Jetulpur crops of 1819-20 assessed chiefly by Bhagbatai.	Lands in Cultiva- Per Bigha	Grain produce and value	greatest and least	Average	Total grain	Price per Rupee	Total Value	Kurbee	Price	Total value	Rs.q.v.	Proportion	Sarkar's share
	Bighas	muns	muns	muns	muns	Rs. s	R.G.N.	Bundles	Rs.q.v.	Rs.q.v.	Rs.q.v.		
Dangur	2126	35 to 15	20	42520	"	33	51539-1	1 cart	"	2126	53665 "	Half	25799
Sathee	203	15-6	8	1624	"	1.20	1082-2	3/4 cart	"	152.1	1234.3	Half	541
Jaw Ghoon	60	40-15	24	1440	"	32	1800 "	1 carts	1.2	90	1890	Third	600
Bajri kuthol	646	13-5	6	3876	"	25	6201.1.	150	"	484-2-	6685	2 Rs. per bigha ditto	1292
Jowar	8	6-3	4	32	"	30	43 -	150	"	24 -	67 -		16
Bunti	32	20-10	16	512	"	1	512 -	50	"	50	516 -	Third	14
Sarsaw	6	14.10	12	72	"	20	144 -	-	-	-	144 -		

188a Survey Reports, D. No. 13, 1824.

Division of crop by Bhagbatai

	Estimated Gross produce per Acre		Estimated Expenses	Estimated value of	Remaining to
	Quantity of Grain	Value with the straw	of culti- vation	the share taken in kind	the Ryut from which is to be defrayed the plough vera
1	Sers 2	Rs. a. P. 3	Rs. a. P. 4	Rs. a. P. 5	Rs. a. P. 6
Bajri and Kuthol	680	14-1-0	6-0-	3-1-62	4-3-37
Juwar with Kuthol	790	13-1-37	6-2-25	3-1-0	3-2-12
Juwar on Fallow	1020	17-0-25	16-2-62	1-3-50	-
Rice	1360	25-2-0	15-1-0-	8-0-62	2-0-37
Sathee	1020	15-0-25	6-3-75	3-2-37	4-2-12
Wheat on Fallow	1700	35-3-0	25-0-25	5-3-0	4-3-75
Wheat as an after Land	1360	28-3-75	21-1-0	3-3-50	3-3-25
Barley on Fallow Land	2040	27-1-0	24-0-75	4-1-0	-
Barley as After crop	1700	23-0-0	20-1-50	2-2-62	-
Kodra	680	8-3-75	4-2-0	2-0-50	2-1-25
Mug, Mut	476	7-1-0	3-2-37	1-3-0	1-3-62
Guwar	544	9-2-37	3-2-37	2-1-0	3-3-0
Chana	680	13-2-0	6-2-37	3-1-50	3-2-12
Baota	952	13-2-50	7-0-62	3-1-50	3-0-37
Makai	1020	17- -	6-1-50	5-2-12	5-0-37
Makai as Fallow crop	1020	16- -	16-2-62	2-0-0	-

Castor Oil	408	12-3-	6-1-0	3-0-75	3-1-25
Tal	228	9	5-1-25	2-1-0	1-1-75
Tuvar	544	11	5-1-25	2-2-0	2-3-75
Bundi	816	10-0-75	4-3-18	2-2-18	2-3-37
Kang on Fallow	1428	20-3-25	16-2-62	3-1-50	0-3-12
Kang as an after crop	1088	15-3-75	13-0-75	1-3-75	0-3-25
Chana on fallow	1564	22-3-25	16-2-62	3-3-0	2-1-62
Chana as after crop	1224	17-3-75	13-0-75	2-0-75	2-2-25
Tobacco	1360	42-2-0	26-1-50	6-3-0	9-1-50
Sugarcane	2720	272-0-0	180-1-0	7-2-50	84-0-50
Methi	680	25-2-0	18-3-25	3-0-75	3-2-0

Chapter III / Table No. 12

190

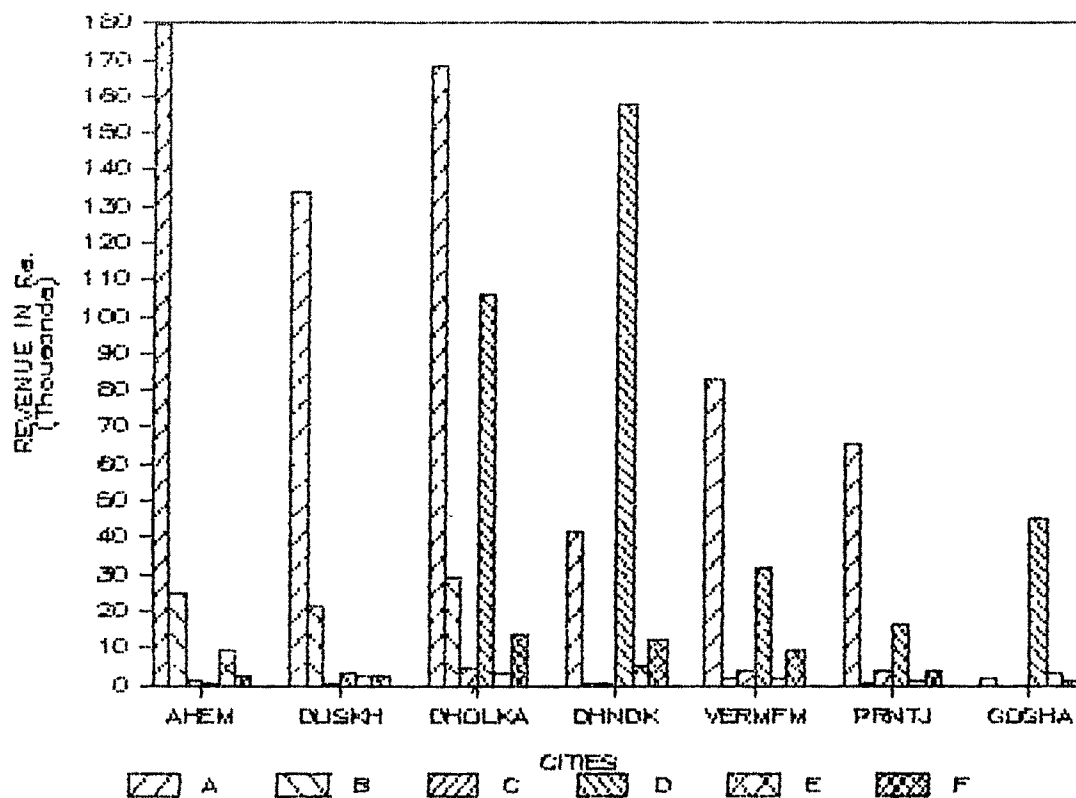
Land Revenue from the Parganas of Dholka
Daskrohi Virangam and Parantij

	Daskrohi	Virangam	Dholka	Parantij
1815	236520	-	-	-
1816	391070	-	-	-
1817	237150	-	45320	-
1818	276820	64050	-	-
1819	288000	66619	-	46361
1820	306900	80576	486790	53595
1821	307020	90359	-	57343
1822	317330	81897	34108	59702
1823	286180	86105	-	55530
1824	-	87737	-	49851
1825	-	27501	231000	47297
1826	-	107805	-	-
1827	-	85000	-	-
1828	-	63000	-	-
1829	-	-	-	-
1830	-	-	-	-
1836	-	90000	-	-
1840-41	-	-	252000	-
1850	-	-	-	-
1852-53	-	-	189000	-
1855	-	100000	-	-

190. S.R.B.G., X,p.115;;Ibid., X,p.26; R.D.V.,
1823, No.24/76,p.347; G.B.P. IV,pp.200-201.

Revenues in 1847 - 48

Pargana	Khalisa	No. of Villages				Land Revenue from Govt. Land	Salanee etc. from Alienated Land	Taxes on Land as plough tax	Revenue from Taluqdaree Villages	Miscellaneous Receipts - Trees, Grass, and other ready money Payment.	Sayer	Total revenue from each Pargana
		Taluqa Idaree	Mewasi	Dewasthan Total	Dharnaday Inamee Saranjaam							
Ahaadabad City	-	-	-	-	-	-	-	-	-	-	100% 66,973-10-6	66,973-10-6
Dusrchi Ahaadabad	122	-	-	14	-	1,79,449-2-8 82.36%	24,815-11-5 11.39%	1,014-7-0 0.46%	566-1-11 0.25%	9,302-14-9 4.26%	2,715-12-10 1.24%	2,17,864-2-7
Dusrchi Jetalpur	45	-	-	3	-	1,34,424-5-2 81.48%	21,764-13-9 13.19%	421-6-8 0.25	3,031-2-1 1.83%	2,446-9-10 1.48%	2,878-15-5 1.74%	1,64,967-4-11
Dholia	91	82	-	8	-	1,68,504-8-9 51.81%	29,036-9-3 8.92%	4,453-12-8 1.30%	1,06,270-8-6 32.67%	2,916-11-5 0.89%	14,015-1-1 4.30%	3,25,197-3-8
Dhandooka	10	160	-	4	-	41,518-11-10 19.09%	368-7-0 .16%	100-10-5 0.4%	1,57,685-14-4 12.53%	5,040-13-9 2.31%	12,668-1-6 5.82%	2,17,382-10-10
Virangam	77	14	62	17	-	82,997-11-3 62.92%	1,657-11-5 1.25%	4,180-8-3 3.16%	31,740-10-0 24.06%	1,851-13-4 1.40%	9,477-3-7 7.18%	1,31,905-9-10
Parantij	126	5	41	4	-	65,330-0-4 70.84%	710-12-4 0.76%	3,662-13-5 3.97%	16,806-14-10 18.22%	1,428-11-5 1.54%	4,280-15-11 4.64%	92,220-4-3
Sogha	4	124	-	11	-	2,172-12-7 3.65%	10-4-0 0.01%	49-1-0 0.08%	45,150-0-0 76.01%	2,908-15-7 4.83%	948-13-6 15.35%	59,399-14-8
5. Total	475	388	103	61	1027	6,74,397-4-7 52.85%	78,364-5-2 6.14%	13,882-11-5 1.08%	3,61,251-3-8 28.31%	25,896-10-1 2.02%	1,22,123-10-4 9.57%	12,75,915-12-3



- A - Land Revenue from Government Land.
- B - Salamee etc. from Alienated Land.
- C - Taxes on Land as Plough Tax.
- D - Revenue from Taluquadari Villages.
- E - Miscellaneous Receipts.
- F - Sayer.

Revenue from Parantij, Modasa, Harsol and Bayar

Parantij	Revenue from Khalisa Villages in Rs.	Revenue from Taluka villages in Rs.	Revenue from Mewasi villages in Rs.	Total Revenue
1819	32539-12	4501	8677	45717-12
1820	37045-8	4775	10167	51987-8
1821	39032	4845	10231-50	54108-8
1822	39838	4382	10660-12	54880-12
1823	38040-8	4382	10688	53110-8
1824	34967-4	4382	10208-8	49557-12
1825	29899-12	2100	6379	38378-12
1826	392923-8	4382	7220-4	44524-12

Modasa	Khalisa	Mewasi	Total
1819	8022-12	-	8022-12
1820	9577-12	-	9577-12
1821	10812	-	10812
1822	11280	80	11360
1823	9738-12	60	9798-12
1824	7922-8	30	7952-8
1825	8199	30	8229
1826	8352-4	30	8382-4

Hursol	Khalisa	Mewasi	Total
1819	1287	2286	3735
1820	1855	2692	4547
1821	1844	3314-12	5157-12
1822	1959	3459-12	5419-4
1823	1781	3210-8	4991-8
1824	1797-4	3170-12	4968
1825	1958-8	2598	4556-8
1826	1746-4	2531	4278
Bayar			
1819	4512	252	4764
1820	5117	340	5457
1821	5856-12	635	6498-12
1822	6625	875	7500
1823	5970	700	6670
1824	5164	700	5864
1825	4561	600	5161
1826	4274-12	700	4974-12