IMPERIALISM IN ACTION: COLONIAL LAND REVENUE POLICY AND THE SOUTH-EAST PUNJAB OF BRITISH INDIA

Dr. Mahender Singh*

Abstract: The present paper attempts to focus on the land revenue policy of the Colonial State in the South-Eastern part of the Punjab province. British policy was somewhat varied in comparison to the other area of the Punjab province. The variation in the policy was based on the diverse geographical nature of the sub-region and its earlier political experience under British rule. The Imperialistic policy was influenced by the fact that the people of the area under reference had participated in the revolt of 1857 in an enthusiastic manner. In spite of lack of resources, the method of land revenue collection was very stringent and cumbrous and as vexatious and extortionate as the assessment was so oppressive, which caused great hardships to the peasantry in this tract as comparison to the rest of the Punjab. Therefore, all these measures struck a heavy blow on the people of this sub-region and affected the socio-economic life: the British administrators like Malcolm Darling, Denzil Ibbetson, H.K. Trevaskis, H.R. Calvert and James Douie also admitted this fact.

Keywords: Colonialism, Assessment, Jama, Asal, Settlement, Ejectment.

*Assistant Professor in History, Rayat College of Law, Railmajra, Punjab(India)
I. From the second half of the eighteenth century, the British used their control over India to elevate their own interest. It would not be correct, however, to assume the basic character of their rule remained the same throughout the British period. In fact, it passed through several stages in its long history of nearly two hundred years. The nature of the British rule and also its policies and impact, changed with changing pattern of Britain’s own social, economic and political development. Under the colonial rule, land revenue\(^1\) was of notable importance not only because it occupied a very pivotal position as a source of revenue to the government but also because of the part of played by it in general administration of the country\(^2\). The direct appropriation of surplus by the colonial state brought about a function different from that of surplus appropriation by the pre-colonial state when it collected it dues in cash, or when it collected in kind but later converted into cash, was of a local limited nature\(^3\). In the present paper following assumptions would be tested: (i) the land revenue policy was different in the Punjab as compare to India as a whole. (ii) This policy was also somewhat different in south-eastern Punjab because of the early political experience under colonial rule. (iii) Land revenue policy affected the socio economic life of the south-east Punjab.

The colonial state used the system of taxation to secure its basic colonial needs—maintenance of the colonial administrative and military structure, unilateral transfer of surplus from the colony to the metropolis by way or tribute or drain over the whole colonial period, to provide the money for its “investment” in the purchase of Indian goods to sell abroad in the first stage of colonialism\(^4\) and to secure a sufficient export of food grains and raw materials in the second.\(^5\) In this determining sense, the rule performed by direct appropriation of agricultural surplus was specifically “Colonial”. It was not just a continuation of the old Indian system of land taxation; the “old” system now replaced by “new” purpose. But the government officials had no hesitation in saying that land revenue was not tax but the rent payable to the State. They remarked under the government which administered the country before the extension of British dominion over northern India, the revenue which the state drew from the land was in most parts of the country scarcely distinguishable from the rent. It was levied in money or in kind, often from the actual cultivators, whether proprietors or not, and was collected directly by the officials or indirectly by the agency of the middleman or revenue farmers\(^6\).
For the justification of the land revenue the government officials tried to support from the Ancient Indian history as remarked by Trevaskis: “the most pressing problem facing the British on annexation was that of land revenue, which had from the earliest times constituted the only material item in the state revenue. The Hindu kings had taken a share of the produce of their domain lands not generally exceeding a quarter, the actual amount being measured by the village accountants and collected in kind by the village headmen. A similar procedure was followed by their subordinate chiefs in the lands delegated to them in return for certain feudal services.

During colonial period, land revenue was the most important source of income in India, contributing as much as nineteen and a half crore out of the total revenue of forty seven crores in 1881-82 and almost twenty four crores out of rupees sixty one crores in 1901-02. As these figures show that there was a steady increase in land revenue receipts during these years, the official explanation being that it was mainly due to extension of cultivation and rise of prices.

Land revenue was consistently increased during the British period. The total land revenue raised by the company stood at 4.2 million pounds in 1800-01 and has risen, mainly by increase of territories but also by increased assessments, to 15.3 million pounds by 1911-12. In 1936-37, the figure was 23.9 million pounds. The surveyor of a village in Pune area illustrates the increasing rate of revenue, which increased by 496 percent between 1698 and 1915, while the assessed area of the land revenue increased by 15 percent only. In the Punjab also land revenue assessment and its collection naturally claimed the maximum attention of the government. The colonial rulers moved in this direction by introducing system of land settlements with the twin objectives of the land revenue assessment and the determination of land tenures. Settlement officers were appointee to decide the amount land revenue for each parcel of land. The percentage of land revenue collection in each in 1862, 1866 and 1889 was 98, 99 and 99.1 percent respectively. In a tract, where the previous assessment had approximated to the standard of half of the ‘net assets. The main ground for enhancement after twenty or thirty years were increase of cultivation and the rise in the prices. The land revenue demand of the province standing in 1880, 193 lakhs and 203 lakhs in 1890, 250 lakhs by 1900 and 283 lakhs in 1904. It means the land revenue increased around fifteen percent in nearly 25 years. The average assessment per cultivated
area was Re.1-1(annas)-3(pies) in 1868-69, ten years later, it was 15 (annas) 7 (pies) and in
1898/99, it was Re. 1-2-0 pies\(^\text{18}\). Information in the government records clearly indicate that
for India, the land revenue percentage was nearly 40% (for example, 19.67 crores in 1881-
82, out of 46.86 crores), but from Punjab, this percentage was almost 50.\(^\text{19}\)
Of course, in other respects too, the system of government taxation of agriculture was quite
different from the one it replaced. Though the British claimed that their system was more
“humane” and less harsh than Ranjit Singh’s and that they took a smaller share of the
produce, but the evidence tells another story.
Under the British rule, old land revenue system of Ranjit Singh changed to a fixed cash
assessment valid for a number of years. The change was by no means an unqualified
blessing, as many officials tended to argue. In fact, John Lawrence, the man who laid the
basis of the revenue system of colonial Punjab, clearly recognized this; to quote:\(^\text{20}\) “We must
also recollect that it is more advantageous for a poor man to pay, in a series of years, a large
amount in kind, than more moderate on converted into money. To him is not of so much
importance the actual amount as the manner and time of payment. In an abandoned year,
though highly taxed, he can spare it without distress; while in an unproductive season as has
scanty crops, so he is called on to give little. He has neither the trouble nor the expense of
conveying his produce to a distant market; nor has he ever called on, by a premature
demand, to forestall his crops. The variations of seasons, the accidents of storms, and other
misfortunes…… are thus alleviated. Thorburn, the Punjab official who pioneered the critique
of the legal and revenue system of the British, also believed that pressure on the cultivator
was elastic under the Sikh’s, revenue corresponded which each season’s yield, and as a
consequence the cultivator was left with enough to carry on and debt was kept in bounds.
The increasing indebtedness under the British, he felt, showed the mistake of fixity of
assessment and of the assumption that an average of good and bad years was a correct
method of arriving at an assessment.\(^\text{21}\)
II. British policy took a somewhat different turn in the districts of the South-East Punjab. The
variation in the policy was based on the diverse geographical nature of this region and its
earlier political experience\(^\text{22}\) under colonial rule. Government policy was influenced by the
fact that the people of this region had participated in the rebel of 1857 in an enthusiastic
manner.\(^\text{23}\)
Agriculture was the chief means\textsuperscript{24} of economy of the people of South-East Punjab (Haryana region) and land revenue was the chief means of income of the government. The British authorities also directed their attention towards the peasants and their agrarian conditions as soon as they assumed the government. At the very outset, they declared that “from the earliest time to the present period, the public assessment upon land has never been fixed and, according to established usage and custom, the rulers have exercised a discretionary and despotic authority------ the tenants and cultivators of the soil have been exposed to the rapacity and oppression. The government had therefore decided, in order to induce the cultivators to feel secure and extend their efforts, to enable a three years settlement with them, to be followed by a second for the same period, and then by one of four years”.\textsuperscript{25} Truly speaking this was not transformed into a working reality by the authorities.\textsuperscript{26} Throughout the country of north of Delhi; the rule was the rule of strongest there. The prevailing situation favoured the colonial state. Therefore, they decided to interfere directly after 1820. The state of things prevailing in the Delhi territory was graphically described by the Civil Commissioner in 1820:-

"Revenue administration there was none; the cultivator followed the plough with sword in his hand; the Collector came at the head of a regiment; and if he fared well, another soon followed him to pick up the crumbs."\textsuperscript{27}

After 1820, the British land revenue policy literally ruined the peasantry of the south-east Punjab. They were not enforced with the consent of the people. For example, the table I reveal the colonial land revenue policy after six years of their direct control. It is based on the survey of Sir Camble of a village in a Rohtak district:\textsuperscript{28}

\textbf{TABLE: 1 Economic Position of Thana Kalan (Rohtak) in 1826-27}

<table>
<thead>
<tr>
<th>Agricultural Based Land</th>
<th>Yield Granary</th>
<th>Husk</th>
<th>Price Expend.</th>
<th>Prod.</th>
<th>Govt.’s Share</th>
<th>Farmer’s Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>In Acres</td>
<td>Maunds</td>
<td>Maunds</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>Kharif - 869</td>
<td>5913</td>
<td>7503</td>
<td>8074</td>
<td>2686</td>
<td>2691</td>
<td>2697</td>
</tr>
<tr>
<td>Rabi - 668</td>
<td>7279</td>
<td>7134</td>
<td>8345</td>
<td>3246</td>
<td>2782</td>
<td>2317</td>
</tr>
<tr>
<td>Total--1537</td>
<td>13192</td>
<td>14637</td>
<td>16419</td>
<td>5932</td>
<td>5473</td>
<td>5014</td>
</tr>
</tbody>
</table>
The table suggests that it represents the annual income of the 174 agriculturist families. The income of both crops was Rs. 5014. It means that annual income of a family was almost 28 rupees and around two and a half rupees per month. It is almost impossible that the five members of a family could sustain in two and a half rupees and to send the children to school was out of understanding of agriculturist families.

In another table, we will see the difference of the land revenue collection of this region and balances; and land revenue increased during 1811-12 to 1817-18, as table proceeds:29

TABLE: 2 The Position of Collection of Land Revenue.

<table>
<thead>
<tr>
<th>Year</th>
<th>Land Revenue Collection</th>
<th>Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs.</td>
<td>Annas</td>
</tr>
<tr>
<td>1811-12</td>
<td>987030</td>
<td>11</td>
</tr>
<tr>
<td>1812-13</td>
<td>1039560</td>
<td>0</td>
</tr>
<tr>
<td>1813-14</td>
<td>1256502</td>
<td>12</td>
</tr>
<tr>
<td>1814-15</td>
<td>1215470</td>
<td>13</td>
</tr>
<tr>
<td>1815-16</td>
<td>1388978</td>
<td>0</td>
</tr>
<tr>
<td>1816-17</td>
<td>1701663</td>
<td>0</td>
</tr>
<tr>
<td>1817-18</td>
<td>1723691</td>
<td>0</td>
</tr>
</tbody>
</table>

The resources of this region were not so abundant of resources and further intensified by famine; drought, epidemics and depravity of British in spite all of these problems. The land revenue policy was vagaries in form. Consequently, balances of the land revenue were so regular. The table also suggests that land revenue increased by 74% whereas the balances increased 2568% during 1811-12 to 1817-18. In spite of this, a latter Settlement Report observes that “the injudiciously heavy revenue have greatly retarded the progress of the district.”30

This situation was not only prevalent in company rule but also in crown period. After 1857 rebellion, this situation was worse only because of the participation in rebellion. The following table shows the statement of land revenue demand (jama) and collection (asal) and the balances are telling a same story as was in company period:31

TABLE: 3 Land revenue Demand, Collection and Balances in 1860-61

<table>
<thead>
<tr>
<th>District</th>
<th>Demand</th>
<th>Collection with % to Demand in Bracket</th>
<th>Balances With % to Demand in Bracket</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
The table suggests that the balance of Delhi Territory was Rs. 1082208 i.e. 22.5% of the total revenue whereas the total balance of Punjab was Rs. 1259563, only 3 percent (excluding south-eastern tract), the second thing, which can be noticed from this table, was the regional variation, i.e. the maximum land revenue collection was from Karnal district (95%) followed by Delhi and Gurgaon, 84% and 77%, respectively and minimum from the Thanesar. Thus, we may assume that the coercive measures would have been adopted for the collection of the land revenue, this assumption would be tested later on. Thirdly, the normal cause of balances in Delhi and Gurgaon districts was the original high rates of assessment. Fourthly, the facilities for extension of cultivation in these districts were wanting whereas in Karnal and adjoining districts, these facilities were yet to be exhausted.

The following table presents in the Settlement Officer’s estimates of what proportion of land revenue bore to net income on the basis used by them for assessment in different settlements in south-eastern region in the table “new assessment” refers to the assessment fixed at the beginning of the settlement in force in 1925 and “old assessment” to what was in force at the end of previous settlement;

**TABLE: 4 Land Revenue as Percentage of Net Income: Settlement Officers Estimates**

(British Punjab : Different Districts)

<table>
<thead>
<tr>
<th>District</th>
<th>Tehsil or tract</th>
<th>Old Assessment</th>
<th>New assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hissar</td>
<td>Sirsa Tehsil</td>
<td>13.6</td>
<td>20.4</td>
</tr>
<tr>
<td>Ambala</td>
<td>All Tehsils</td>
<td>10.7</td>
<td>25.1</td>
</tr>
</tbody>
</table>
According to this new system, an average of 29 percent of the net income was taken as land revenue in a whole of the twenty six districts of the Punjab, as compare to around 32 percent of five districts of the south-eastern area. Karnal was at the top from the all twenty six district which contributed much for the land revenue in Punjab, with 39 % as against the provincial average of 29%, followed by Rohtak and Hissar with 34 and 33% respectively also more than the provincial average. Only two districts i.e. Ambala and Hissar had less than the provincial average.

Through the whole colonial period, the land revenue constantly increased; despite the fact that the south-eastern tract had constant famine and draught, low-rainfall, not so much irrigation facilities and many other problems; the land revenue maintained a steady increase during 1817-18 to 1931-32:

**TABLE-5: Total Land Revenue in South-Eastern Region**

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Amount (In Rs.)</th>
<th>Increase/Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>1817-18</td>
<td>1723691</td>
<td>--------</td>
</tr>
<tr>
<td>1860-61</td>
<td>4866612</td>
<td>+3142921</td>
</tr>
<tr>
<td>1900-01</td>
<td>6038986</td>
<td>+1172374</td>
</tr>
<tr>
<td>1931-32</td>
<td>7263953</td>
<td>+1224967</td>
</tr>
</tbody>
</table>

The table reveals that the land revenue continuously increased but in between 1817-18 to 1861 it had substantially increased i.e. 182% as compare to 24% during 1860-61 and 1900-01 and 20% between 1900-01 to 1931-32.

Though the whole of South-East Punjab faced the drought and with its results, the Government also aggravate the situation by its coercive methods of revenue collection. Number of warrants issued for collection of revenue overdue in 1876-77 was 48498 and in 1877-78 it rose to 49730. The largest numbers of warrants were issued in the districts of Haryana region.35

Table: 6

<table>
<thead>
<tr>
<th>District</th>
<th>Warrants issued 1876-77</th>
<th>Warrants issued 1877-78</th>
</tr>
</thead>
<tbody>
<tr>
<td>Delhi</td>
<td>830</td>
<td>1086</td>
</tr>
<tr>
<td>Gurgaon</td>
<td>3530</td>
<td>4087</td>
</tr>
<tr>
<td>Rohtak</td>
<td>773</td>
<td>1174</td>
</tr>
<tr>
<td>Ambala</td>
<td>2753</td>
<td>3027</td>
</tr>
</tbody>
</table>

The table shows that there was a substantial increase in warrants issued by the authority. The maximum rise in the number of warrants issued in Rohtak districts i.e. 51% as compared to 10%, the minimum rise, in Ambala district. In remaining two districts; Delhi had 30% increased whereas Gurgaon had 15% increased in number of warrants issued.

After every settlement in various districts, there was an increase in the land revenue. For instance, under the new settlement in 1877, 6.5 lakhs more were realized than could be done under the former settlement. Gurgaon was one of such districts which were affected by the revisions. The colonial officials, who argued that land revenue formed a decreasing and insignificant proportion of the landowner’s income because of the rising prices of agricultural commodities, assumed that the cultivator’s income had increased in proportion of the rise in prices. This assumption was, however, not valid, when we see the following table in which the falling prices were noticed by Ibbetson (A British administrator) in Karnal district:

<table>
<thead>
<tr>
<th>Year</th>
<th>Prices of Wheat Per Maund</th>
<th>Prices of Indian Corn Per Maund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs.</td>
<td>Annas</td>
</tr>
<tr>
<td>1841-51</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>1851-52</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>1852-53</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>1853-54</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>1854-55</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>1855-56</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

Thus, between 1851 and 1856 the prices of wheat and corn (maize, jowar etc.) declined practically 50%. This made the condition of the peasants still worse. This finding is contrary
to the colonial view, whereas the British Administrator propagated that prices hike was the main reason of peasant’s prosperity.

III. The next argument in this line was the problem with the method of assessment. The British settlements literally ruined the peasantry in this region. They were not enforced with the consent of the people. On the other hand,” when the settlement was made the headmen were imprisoned till they agreed to the terms offered (in one case for ten, another for seven months) and, having accepted them, till they furnished security for payment. One village refused to agree to the assessment, no farmer could be found, and the commissioner directed the assistant to “confine the people and their cattle to their houses and the immediate site of the village, and sequestrate all land, Orehards, Wells and C., and enough of cattle and goods to cover the balances.” The poor farmers, when they could not afford to the revenue which the village headmen had agreed to pay under compulsion, had to visit jail 4 to 5 times “in a matter of a few years.”

The mode of collection of land revenue was as vexatious and extortionate as the assessment was oppressive. “The collections were made in February and September, long before the harvest; and the cultivator was thus forced to part with his grain at a ruinous sacrifice. Guards were appointed to watch the crops in the interest of government, but at the cost of the owner; and directly the revenue was overdue, horse and foot were quartered in the village at its own expense. One hundred and thirty-six horsemen were retained for the collection of the revenue, while 22 were sufficed for the police duties of the same tract.”

Thus, the colonial government’s revenue policy was evolved to insure maximum collection and the method of collection was very stringent and cumbrous, which caused great hardship to the peasantry in this tract and the increase of land revenue still further worsened the situation.

In the extreme South-East Punjab, besides land revenue and the water tax, abiana, there was also the system of ‘chowbacha’ or four kinds of collections. On the first count it was ‘per house’, and every chulha or fire place was looked upon as a unit. The division was ‘Kuhe-ke-back’. The 2nd count was per every head of cattle because they grazed in the village pasture land. This was known as ‘Augshomari back’. Third collection was, per pagri, or every individual above 12 years age, which went by the name of ‘pagri-bick’. This was collected in the view of the grass cut or pala collected. There was no fixed rule, by which
they were guided in collecting the *chowbacha*; in favourable seasons when the harvest used to be plentiful the rate per land used to be increased.\(^{45}\)

The government demand had in general realized with facility and there were fewer occasions for recommending remissions though there were rules under Resolution of Government of India No. 58R of 12 October, 1881 for granting or recommending suspensions of land revenue.\(^{46}\) Trevaskis also remarked that the rigidity of the land revenue system was modified by the powers given to Deputy Commissioners of suspending (i.e. postponing its payment till the next harvest) land revenue when the crops failed, or in serious case remitting altogether.\(^{47}\) But it was hardly applied and even the government lamented for the lapse on the part of the officers not to comply with the rules. For instance, in Gurgaon District, a sum of Rs. 1229000;\(^{48}\) and also in Beri, Rohtak District; revenues were suspended for 5 out of 6 harvests in the 1920. Similarly, in Rohtak, during the same period for 2 out of 4 harvests in collections could be made.\(^{49}\) In Karnal also, the whole revenue remitted on this account since 1856 has been about Rs. 458350. Ibbetson, the government authority, also lamented, “I have no hesitation in saying that the relief so afforded has been wholly inadequate. The initial reductions, welcome as they were to the sufferers, do not seem to me to have accurately measured the degree of mischief. …… No reduction was given where the decrease in cultivation was less than 10 % on the whole cultivated area of the villages; and the result was that individuals and subdivisions of villages which had lost a much larger proportion of their land failed to obtain relief.”\(^{50}\) Though in theory remissions could be made when production fell below the normal, officials tended to be very rigid and miserly in granting such remissions even in extreme circumstances.\(^{51}\)

\textbf{IV.} Of course, all these measures struck a heavy blow at the peasantry of the region under reference and affected the socio-economic conditions of this region. The produce of the farmers in most of the cases could not fetch enough money to pay even their revenue. In these circumstances, the hard hit peasantry felt compelled to go the village bania, the money-lender\(^{52}\), to borrow money to pay their land revenue. The shrewd money lender charged an exorbitant rate of interest, which despite being paid by the poor borrower at every harvest by selling him (money lender) his produce and other belongings, at times even the ornaments of his wife at throw away prices, never got cleared off and when the poor peasant went to the British courts, to seek redress, against the shylock, he was in most of
the cases a loser, for the shylock, in the words of Denzil Ibbetson, was ‘a necessity, for the shall receive the produce of the fields (of the peasants) in exchange for the hard cash in which alone government will receive its revenue.’ He seemed to his master an air chamber in a fire engine. They could never think of destroying him.53

In the pargana of Karnal, to escape ruination, “the inhabitants of some villages, nearly in mass, had abandoned their lands and homes and migrated to distant parts. A painful picture of the condition of the people of the Sonepat pargana is drawn in the Settlement Report of the Delhi District: the nine villages of Pabasara, Chidy Yusufpur, Chasanali, Ghyspur, Sunpara, Pabnera, Patti Brahmanan and Begha, which were settled in 1826, were completely deserted by 1842.54

The revenue demand was collected through coercive methods and hence the collection was nearly hundred percent despite; as in the districts of Gurgaon and Sirsa:

**TABLE: 8 Land Revenue Collections in Gurgaon and Sirsa, 1874-79**

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Collection</th>
<th>%</th>
<th>Year</th>
<th>Total Collection</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1874-75</td>
<td>1081977</td>
<td>100</td>
<td>1874-75</td>
<td>223466</td>
<td>102</td>
</tr>
<tr>
<td>1875-76</td>
<td>1068163</td>
<td>98</td>
<td>1875-76</td>
<td>216926</td>
<td>100</td>
</tr>
<tr>
<td>1876-77</td>
<td>1073114</td>
<td>99</td>
<td>1876-77</td>
<td>212163</td>
<td>98</td>
</tr>
<tr>
<td>1877-78</td>
<td>1062969</td>
<td>89</td>
<td>1877-78</td>
<td>196983</td>
<td>100</td>
</tr>
<tr>
<td>1878-79</td>
<td>1249198</td>
<td>99</td>
<td>1878-79</td>
<td>205498</td>
<td>102</td>
</tr>
<tr>
<td>1879-80</td>
<td>1217775</td>
<td>99</td>
<td>1879-80</td>
<td>199323</td>
<td>97</td>
</tr>
</tbody>
</table>

The table clearly shows the increased revenue demand and forcible collections in both districts.

Despite the severe famine of 1877-78, the land revenue collection was full in the case of Sirsa district, however, 11% less from Gurgaon district, but one thing is noticeable that the colonial state collected almost the whole revenue from Gurgaon and 2% more collection from Sirsa district. The similar picture of other area can be seen in footnotes (51).

Colonial official ideology and public pronouncements notwithstanding, the government was in reality quite aware that agricultural taxes were not an insignificant burden on the peasants and their reduction a matter they had “much at heart.”55 The report of the land
revenue committee\textsuperscript{56} is very frank to accept the fact that the land revenue was a heavy burden on the small holding peasant as well for its niggardliness in suggesting measures of relief. It unequivocally rejected the suggestion of the application of the principles of income tax assessment on the ground that these were unsuitable and impractical given the large number of individual assesses.\textsuperscript{57}

The Settlement Report of Kaithal District remarked about the government policy. “----- Many villages were altogether deserted, the owners taking refuge in large villages which were able to defend themselves both against their rulers and their fellow-subjects.”\textsuperscript{58} Thus, the land revenue was the major cause of debt to the peasant proprietors. The government official also accepted this fact after some hesitation. “I never found,” says a Settlement Officer of the seventies (1870), ‘a single authentic case of debt caused by the necessity of paying revenue alone, although of course, this is always put forward as the first reason.’\textsuperscript{59} Malcolm Darling, who defined the colonial state, also admitted the hard fact. He said, “It is clear, then that land revenue is not a primary cause of debt. This does not mean that it is not often an occasion of borrowing.”

In fact, the land revenue was the chief problems of the small holders, and further intensified by famine\textsuperscript{60} and drought, epidemics, ravages of floods or excessive and unseasonably rain, hailstorms, crop disease and sudden and sharp variations in prices. In such conditions, even the middle classes tended to be drawn into the web of debt to meet basic consumption needs and land revenue.\textsuperscript{61} Under such circumstances the villagers became ‘vagrants on the face of the earth’, if neither of the two villages could pay its revenue, the combined capacities of both might meet the demand of one of them. The revenue reports are full of such as this village is entirely abandoned; half the villagers have run away; only five families left in this village.\textsuperscript{62}

Besides, many of the mutual British settlements were fixed so high that they could not be sustained for so long. These were instances of peasants who gave their lands rather than accept the high demand. Consequently, many settlements had to be scaled down drastically, not once but several times, but not before they had caused considerable damage. For example, early settlement were so heavy that many proprietors and occupancy tenants surrendered their holdings altogether.\textsuperscript{63}
Another effect of imperialism was that the peasantry had to find the alternative like migrations to the safe area. For the peasantry of the arid South-Eastern region had only alternative to go to canal colonies where agricultural potentialities were great than South-Eastern tract. Consequently, 26172 agriculturists migrated to the canal colonies (i.e. Lyalpur, Shahpur, Gujranwala, Multan, Montgomery, Shang Districts) in 1911 and 28145 agriculturist in 1921, which increased almost 7% from 1911 to 1921. Almost two third migrations were from the Ambala district alone in 1911 because of nearness to canal colonies, which decreased around two percent in 1921. The rest of the area contributed only around 35 percent.64

Another example of cruelty of the government was ejectment. If the tenant did not pay the land revenue in time, then their tenant right has to be transferred to the landlord or to the government. Therefore, the tenants were in misery type and their ejectment was so hard as the following verses (abstract) in Punjab on tenant right were composed during settlement operation by Lalu tenant of Dabwali Dhab:65

“Jisdi hui bedakhali sari;
Usde vaste sakhti bhari;
Jidhar jawe sub koi mari;
Kiyamat badle desi sari;
Or ab sabhu desi mar;
Bedakhli karni nahi darkhar .”

English version: whoever is ejected from all his land; for him it is great hardship; wherever he goes everyone hits him; the Day of Judgment will give full reparation; in the end will strike down everyone; ejectment is not right.

Thus, the ruination of the peasantry of this region had a very adverse effect on the village artisans and menials, too, for both these classes were not commodity producers and depended entirely upon the peasantry for their subsistence. When the kisan suffered, they were also bound to suffer.

V. To conclude that under the British rule land revenue had a pivotal position as a source of revenue to the government. The imperialistic power used this system to secure its basic colonial requirements. Land revenue was not a so called rent but a tax which the peasantry has to be paid in extreme circumstances. The land revenue assessment was nearly 40% in
India as a whole but in the Punjab this was almost fifty. British policy was somewhat different turn south-east Punjab due to early political experience under colonial rule. The land revenue was collected in very stringent and cumbrous manner. Consequently, the people of this region participated in an “enthusiastic manner”. The official records reveal that the land revenue continuously increased but in between 1817-18 to 1861 it had substantially increased i.e. 182% as compare to 24% during 1860-61 and 1900-01 and 20% between 1900-01 to 1931-32. Karnal was at the top of all districts of Punjab who contributed a lot for land revenue as percentage of net income. The major finding of this discussion is that land revenue was a compressing burden. It was the major weakness of land revenue policy of the government that the peasantry has to paid the government dues by the appointed time in acute set of conditions and the non payment of the land revenue could lead to loss of land ownership, it was of essential importance to the peasant that he pays his land revenue on time. Moneylender’s payment could be delayed, sowing could be postponed, but no liberties can be taken with the land revenue under these circumstances, the agriculturist classes got the grip money-lenders who exploited a lot. Land revenue was a major reason of indebtedness of the region under reference. In short, the new ruler’s land revenue policy contracted about 90% of the population of this region to an insecure and mournful situation.

REFERENCES AND NOTES:

1 Land revenue was the modern equivalent of the certain proportion of the annual produce of every bigha of land, to which by the ancient law of the country the ruling power was entitled. It was by law declared to be the first charge upon the rents, profit and produce of an estate or holding, and the government’s claim to it was superior to the claim of private creditor, even when the latter established by a degree of court. The certain proportion of the produce to which the government was entitled was fixed from time to time by government itself. The earliest settlements in the Punjab followed the instructions issued for the United Provinces; in 1860 the limit was definitely fixed at one half of the “net assets”. See, HAS(Haryana State Archives, Records, Case no. B/6575, Land Revenue Settlements in the Punjab, File no. 1863, n.d., p.1.


4 Colonialism is a historically specific, class determined social formation. Its articulation is located at its different economic, ideological, political and theoretical levels; Mahender Singh, ‘Shifting Trends in Agriculture: Cultivated Area and Cropping Pattern in the South-East Punjab, 1858-1947,’ *Panjab History Conference Proceedings*, Patiala, Session 2004, Patiala, p. 357.

5 Bipan Chandra, “Colonialism, Stages of Colonialism and the Colonial State”, *Journal of Contemporary Asia*, 10, 3, 1980; and Mridula Mukherjee, *Colonializing Agriculture*.

6 *Panjab Land Administration Manual*, p.I


9 In India the state has always claimed a share of the produce of the land from the persons in whom it recognized a permanent right to occupy and cultivate the land or arrange for its village. *PLAM*, p.I

10 As contributed as much as Rs. 19.67 crores out of the total net revenue of Rs. 46.86 crores in 1881-82 and 23.99 crores out of 60.79 crores in 1901-02. *IGI*, 1908, Vol.4, p.289.


15 A settlement intended to discover exactly the amount of the government claim, or land revenue due from an area, and who is liable to pay that claim. The object of a settlement was
first to assess the land revenue, and secondly to provide a correct record of the land of which it was assessed and of the persons who had rights of ownership or occupancy there in. many ends of the first importance were served by such record, but the primary reason for its formation was the great difficulty of assessing and collecting the revenue without it. Report of the Indian Famine Commission, Eyre and Spot/wood publication, London, 1928, n-d, p. 41 and also see: Baden Powell, The Land System of British India, Vol. 2, Clarendon Press, London, n-d, p.553.


17 For the standard of assessment is not the gross produce of the land, but the “net assets” i.e. what the land lord actually gains after all expenses of cultivation (including water rates) have been paid, but before payment of land revenue and cesses. HSA Records, Land Revenue Settlements, p. 19.


19 The assessment in the time of Akbar (1594), when cultivation was quite underdeveloped, reached a sum of 282 Lakhs, which at the prices then current represented in wheat no less than 1700000 tons. In the rare cases where completion rents were ordinarily, but in the more usual case of kind rents the value of “net assets “ can be arrived at only after number elaborate and somewhat uncertain calculations as to prices, yields. I.G.I, Punjab, 1908, pp.112-13.


21 S.S. Thorburn, Musalmans and Money Lenders in the Punjab, Delhi, 1983, (reprint originally and published 1886) especially chapters 6 and 11. Also see, H.K. Trevaskis, the Land of the Five Rivers, 188, p. 259; cited in Mridula Mukherjee, Colonializing Agriculture, p. 2.

22 This region annexed under the treaty of Sirjianjan Gao in 1803 while the Punjab annexed in 1849.


24 The direct dependence on agriculture of this region was 58.5% in 1881 (Census Report) which increased 60.9 % in 1901(Census Report).
The demand of the first settlement from 1815-25 was so high that it exceeded by almost 20% the revenue which has in 1890 been fixed for the same villages; but high though it was and though the actual collections came to have decreased, the demand was increased in the second and third settlements to such an extent that the assessment fixed of the same tract in 1890 is 32% less than average demand for the last five years of the third settlement, viz. Rs. 488609. Source: selections from the records of the government of India, no. 18, 28; cited in K.C. Yadav, *Modern Haryana*, Manohar, New Delhi, 2002, p. 271.

The another example of land revenue increased in an abnormal way; found in the *Revised Settlement Report of Hissar (1891)*, which also provided the result of the re-assessment was an increase of Rs. 219332, or 58 per cent. in the former dry revenue.

PLRAR, 1863-64, p.2.


*PLRAR, 1877-78*, p. I.

*PLRAR, 1877-78*, p. I.

*Gurgaon District Assessment Report, 1882*, p.34.


*S.R. of Karnal District, 1872-80*, p.47.

43 Quoted by *Gazetteer of Karnal District, 1883-84*, Arya Press, Lahore, 1884, p. 223; and *S.R. of Karnal District, 1872-80*, p. 47.


45 *Settlement Report of Hissar District, 1864-72*, Lahore, 1873, p.15, in addition to these heavy taxes, there were many village cesses (habub dehi) the levy of which have neither been approved by the Local Government nor to which titled have been established by judicial decision, but were customarily levied. *Kudi Kamini*, Rs. 2 annually, paid by the non-cultivators to the proprietors; *Haqq-gawar*, Re. 1, paid to the proprietors by a marriage procession coming to the village; Hearth tax (kudi) Re. 1, levied by the proprietors from non-cultivators and non occupancy tenants; Cess Rs. 2-5 paid to the biswadars by every Baniya in the village when marriage took place in his house; Marriage tax (named patta) by the Banyas on the occasion of Boy’s marriage (Rs.) 7 and of girl’s Rs. 9 ; a tax on brick-kiln, Rs. 6 per kiln levied from Kumhar. For detail see, *Report of the Revised Settlement of the Hissar District 1887-92*, The Civil and Military Gazette, Lahore, 1892, pp. 67-68.

46 *NAI, Revenue and Agriculture Department, (Revenue)*, Prog. No. 17-20, (A), May, 1883.


51 For example, the Settlement Officer was very critical of the revenue mismanagement of certain circles of Ambala district. After noting that in the famine of 1868-69, Rs. 4334 were suspended in Jagadhri and Rs. 2400 in Pipli, he comments: “Considering how widespread the distress was, how long it lasted, so petty a measure can have done little good in the latter tehsil.” He also notes that in the famine of 1877-79 no suspensions or remissions were made. The same story was repeated in the Indri tehsil in Karnal. *S.R. Karnal-Ambala, 1891*, 18-20. in Rohtak as well, the revenue was collected in full in the famine of 1877-78. “Despite the urgent need of relief”. *DG, Rohtak, 1910*, 109. in Gurgaon during the famine of 1877-78, new “assessments were introduced with of feet from Kharif, as new demand in spite of almost total failure of the crops of both harvests was’ rigidly collected the great distress was caused.” *DG, Gurgaon, 1910*, p. 156; Cited in Mridula Mukherjee, *Colonializing Agriculture*, p. 4.
Due to these circumstances, the South-Eastern region headed the list of Punjab districts with the highest number of agriculturist money-lenders as compared to the rest of the Punjab. If we take up the five districts of south-eastern region and five districts of the rest of the Punjab, we find the shrewd money-lenders almost double. For example, 1959 from the former and 1083 from the latter; see, Prem Chowdhry, ‘advantages of backwardness,’ 283-84; and Mahender Singh, Agriculture in the South-East Punjab, M.Phil. Dissertation, p.33.


K.C. Yadav, Haryana Studies in Haryana and Culture, p. 89 and see also S.R. Delhi, p. 141.

Sir Malcolm Hailey, then Governor of Punjab, wrote to the viceroy that ordinary people “are somewhat prone to be led away by the promise of the agitator to secure for them measures which they have much at heart, such as the reduction of land revenue…..”. Ten years later, the Punjab land revenue committee echoed the same sentiment when it noted that “there is a deep and widespread feeling amongst the agriculture classes that they are more heavily taxed, in proportion both to their ability to pay and to the benefits they receive, than the agriculture classes.” This in turn “gives an opportunity to the political propagandist to stir up agitation” against the payment of land revenue. Land Revenue Committee Report, p.113 ; quoted by Mridula Mukherjee, Colonizing Agriculture, p. 24.

This committee was appointed by the Unionist premier of Punjab, Sikandar Hayat Khan, on 24 June 1937 and is submitted its report on 16 May 1938. The Chairman of the committee was Malcolm Darling, the Financial Commissioner of Punjab and a foremost expert on agriculture in Punjab; and was assisted by three other government officials.

Mridula Mukherjee, Colonizing Agriculture, p.28.

Quoted by Malcolm Darling, the Punjab Peasant in Prosperity and Debt, South Asia books, Colombia and Manohar, New Delhi, 1978, p.219 (reprint, originally published in 1925).


Mridula Mukherjee writes about Lindauer and Singh, writer on land taxation, who carried out a major statistical study of the Punjab land tax system, come to the conclusion that the land tax system was a major cause of indebtedness in pre-independence Punjab. They take the period 1909 to 1939, and carry out regression analysis of land taxes, per capita income and mortgage debt.

*S.R. Karnal District, 1872-80, 48; and the Gazetteer of Karnal District, 1883-84, p. 223; and also see, Mahender Singh, *Agriculture in the South-East Punjab*, M.Phil. Dissertation, p.52.*

See, for example, *Settlement Report (henceforth SR) Karnal-Ambala, 1891, p. 70; SR Ambala,1893, p. 27; in a village of Gijhi in Rohtak District, the summary settlement from 1816-1839 were so high that the owners could not pay the demand at all and it had to be contracted out of two landowners of another village. The first regular settlement of 1840 reduced the demand from Rs. 2190 to Rs. 1485, i.e. by about one-third. Board of Economic enquiry of Punjab, an economic survey of Gijhi in Rohtak District, 85-86; in village Naggal in Ambala District, the revenue demand which was fixed at Rs. 1350 in the first two summary settlements of 1843 and 1846, and was at Rs. 1375 in the third summary settlement of 1847 was reduced to Rs. 850 in the first regular settlement of 1853 and further to Rs. 775 in the second regular settlement of 1887, as a consequence of the early settlements, the tract had been completely deserted. BEIP, *An Economic Survey of Naggal in Ambala District*, pp.60-62; cited in Mridula Mukherjee, Colonializing Agriculture, 3.*
