

CHAPTER - IIISTATE FINANCE

It is well established that the main stay of the State economy of a predominantly agricultural region is land revenue. This fact applied to the Gujarat region including that of the district of Kheda. A significant factor in determining the amount of land revenue is the method by which a particular type of land is assessed. In turn, the rates of assessment are determined by the qualities of the soil, the extent of the cultivation of land and the value of the produce. These features are well defined by a survey of a particular region.

It was during the reign of Akbar that a revenue survey was made of a considerable part of the suba of Gujarat by Raja Todar Mal in A.D. 1565.<sup>(1)</sup> The different types of lands were measured and assessed according to their qualities. The measure used by Todar Mal was as follows : 5 cubits measured by the arms of 5 different men formed one Wiswussa, 20 Wisvussa one Wussa and a square measuring 20 Wussas each way was a beegha. It had been the practice under the Mughals to estimate the

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1. Ain (Trans.- ~~Janet~~ <sup>Janet</sup> II, 257-58; R.D.V. 1821-22, No. 21/45, P. 670 and 678, and P. 785-787.

Jama on the beegha and by an exact measurement of the land.<sup>(2)</sup> The Marathas appear to have had little time or interest for a detailed enquiry into the resources of the different parganas under their control. Thus many changes were came to be injected in the well-regulated system of revenue of the Mughals. Different rates of Beeghoti came into existence in some places high while low in others. Again, in one village itself one could discern different modes of assessment.

#### Methods of Assessment :

Broadly speaking, during the period of the Marathas rule in Gujarat, three different methods of assessment were pursued viz. Bhagbatai, Beeghoti and the system of Veras.

Bhagbatai was the name of the method under which the land revenue was assessed as well as collected in kind and not in money. It did not prevail to a very large extent in the Kheda district. In fact rice and wheat were the only types of grain in which it was customary to receive the revenue in kind.<sup>(3)</sup> The method of

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2. Ifan Habib, Op.cit., P. 201.

3. R.D.V. 1821-22, No. 21/45, P. 821. Rice depended so much on the fall of rain in the monsoons ~~while~~ wheat was liable to frosts and insects and so the cultivators were afraid to engage for a fixed sum per beegha.

Bhagbatai differed in different places. In no two villages was the custom exactly the same. The usual practice was thus when the crops were ripe a 'Punch' of Patels attended by the Talatis and others proceeded to the fields and on the spot made an estimate of the crops which was called the Kultur. There were two descriptions of Kultur, the Ooba and Ooka.<sup>(4)</sup> The Ooba was the valuation made of a standing crop, which being accomplished the crops were removed by the cultivator and agreeably to the market price, the government share of the produce of each field was levied from the cultivator. Under the Ooka system the grain after being cut was taken to the village Khullee where it was threshed. This Patels and the Talatis attended by the Mamlutdar or a district officer then made the divisions separating the government share from the cultivators. Thereafter the cultivators were at liberty to remove their share while that of the government was sold by auction to the highest bidder.

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The following were among the deductions which were usually made before the division.<sup>(5)</sup> If seed had been given by the government it was first deducted. (a) About a quarter of a seer of every maund was taken by the banian

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4. R.D.V. 1825, No. 7/117, P. 786; R.D.V. 1844, No. 19/1576, P. 248. Similar practises ~~ex~~ existed under the Mughals too. For ref. see Irfan Habib, Op.cit., P. 197-198; N.A. Siddiqui, Op.cit., P. 52.
5. R.D.V. 1821-22, No. 21/45, P. 823-824.

who had weighed the grain as his Tolamee, (b) from  $\frac{1}{2}$  to  $1\frac{1}{2}$  seer per maund as sereekoo which was added to the share of government to prevent short weight; (c) From  $\frac{1}{2}$  to 1 seer per maund as Bhara which was added to the government share to defray the expense of carrying the grain to the Kutcherry. Sometimes these 2 deductions viz. the sereekoo and bhara were made from the ryots share after the division had been made; (d) A deduction of 5 to 10 seers from every heap or on every well and sometimes on every Kos or bag used in drawing water to remunerate the Havaldar and this deduction being called Havildaree; (e) Deductions for Dhurmada and Khyrat made on the same principles as Havildaree, for charity to Brahmins, Byragees, Gossains and others; (f) Patel Sookree a deduction of 5 to 10 seers made on the same principles as the Havildaree, as a fee for the Patel. There were also deductions made from each heap for the village Bhers, Bhungees, Rawnia, Puggee, Kotwal, Sootar, Lohar and others each person received from 1 to 10 seers per heap. (6) | Balutedar

Apart from the deductions which varied according to the customs of the different regions, the shares of the government and the cultivators also varied from place to place. In general however it was thought that the

government was entitled to one half of the produce of the Kharif (rainy season) crop, one third to one fifth of that cultivated in the dry weather, if raised by irrigation; if not irrigated a larger portion was taken.<sup>(7)</sup>

The reason why a greater share was left to the cultivators portion when crops were raised by irrigation was to help the cultivator to cover the extra charges and extra labour which the monsoon crop did not demand. Thus  $\frac{1}{4}$  of the produce instead of half was taken as the government's share.<sup>(8)</sup> Wheat or barley when raised during the cold season gave a half share to government.<sup>(9)</sup>

The system of bhagbatai though it enabled the ryot to share the loss of revenue with the government in periods of distress, was not a very sound one. First of all it endangered a careless approach towards cultivation. The cultivator who was required to yield half of his produce to the government lost all thoughts of enterprise and improvement and cared little whether his land flourished or not under the feeling that half the produce at any rate would be alienated from him. Second, this system also opened the door wide to extortion and fraud on the part of the local officials. Sometimes it

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7. G.W. Forrest, Mounstuart Elphinstone, P. 474;  
R.D.D. 1820, No. 149, P. 437.

8. Ibid., 1806, No.53.

9. List No. 14, File No. 9, Pune Archives, Pune.

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so happened that the cultivator would gloomily contemplate his crop being over ripe and going to ruins which he dared not reap and house because the officials had not yet had time to inspect his field with a view to determine the estimate of the produce. Perhaps the officials might have been present in the village but purposely delayed the inspection of particular fields as the owner had not fed their pockets. Even while estimating the produce, officials had to be properly buttered. Third, it proved quite expensive for the state. While the crops were on the ground, constant watch had to be kept on them to prevent the cultivators from removing their grains before the estimates had been formed. Then the subsidiary trouble of storing the grain in the village Khullee and maintaining a set of keepers and sweepers to guard it was quite irksome.<sup>(10)</sup> Then there always was the risk of the guards conniving with the cultivators and thus causing a loss to the government. Fourth, the profits under the Bhagbatai system depended on the market price of the particular grains. Sometimes the grain was kept stored in the Khullee when the sale of it would have been profitable to the cultivator had he been at liberty to avail himself of the market price when high but the government share

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10. List No. 11, Kaira Rumal, P.A.; R.D.V. 1821-22,  
No. 21/45, P. 825.

not being separated until late in the season the cultivator was not allowed to dispose of his own until such took place.<sup>(11)</sup>

The Bhagbatai system seems to have prevailed in about 103 villages of the Kheda district including in the main; those of the parganas of Matur, Kapadvanj, Nadiad and Mehmedabad.<sup>(12)</sup>

The second class included those villages where the system of beeghoti prevailed under which every cultivator paid a certain sum for every beegha of land he cultivated and consequently the revenue was in exact proportion to the quantity of land under actual tillage. The beeghoti rates were fixed with reference to the quality of the soil the type of grains thereon and the class of cultivators. There was first a division between the lands irrigated and those which were not. Each of these were then divided into 3 classes - Awul, doyum, soyum. These divisions were defined not by the fertility of the soil but by the localities of the field such as was its vicinity to the village, its height, liability to injury from cattle, trespassing or other advantages, or dis-advantages.<sup>(13)</sup> There was no standard rate of

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11. R.D.V. 1844, No. 19/1576, P. 248.

12. Ibid., P. 243.

13. Selections No. XI, P. 98. }

assessment and they differed from pargana to pargana.

For instance in the Mehmoodabad pargana the lands of gooraroo soil artificially irrigated paid about Rs.5 to 7 per beegha while the lands of gooraroo soil not irrigated (Pokhrea) paid for the first sort of land, Awul, Rs.4 to 7 per beegha for the second sort, doyum, Rs.3 to 4 per beegha and soyum or third sort Rs.1 to 3.<sup>(14)</sup> In the Nadiad pargana, the lands of gooraroo soil artificially irrigated paid Rs.6 to 12 per beegha while on the Pokhrea Gooraroo paid on Awul sort Rs.3 to Rs.6 beegha. Doyum Rs. 1 to 4 and soyum about Rs. 1½.<sup>(15)</sup> Generally speaking the beeghoti rates ranged from Rs.4 to Rs.20 per beegha of the irrigated lands in the Kheda Collectorate while the rates on the dry lands ranged from Rs.1 to 12.

The rates of beeghoti in some villages also varied according to the species of produce cultivated on the land. This was called the Toolwar beeghoti assessment,<sup>(16)</sup> whereby the superior kinds of produce bore a higher beeghoti in proportion to their value. The rates for bajree and other dry grains ranged from Rs.2 to Rs.6 per beegha if

14. Ibid., P. 60.

15. Ibid., P. 76.

16. R.D.V. 1844, No. 19/1576, P. 253. Thus in the same pargana bajree and jowar paid Rs.4 per beegha on Awul lands Rs.3 on doyum and Rs.1½ on Soyum, Sugarcane paid on the first Rs.20 per beegha on the second Rs.17 and on the third Rs.10.

Toolwar = Thalwar = holding-wise



not manured, if manured they paid from Rs.8 to 10.<sup>(17)</sup>  
 Tobacco if it was raised by irrigation paid about Rs.10  
 and if by rains Rs.8.<sup>(18)</sup> Haldi Rs.15; Adrak Rs.16 and  
 Vegetables Rs.5 per beegha.<sup>(19)</sup>

So far we have dealt with the rates of beeghoti as they prevailed in the Government or Senja villages. The Narwa lands too were assessed either by Bhagbatai or beeghoti. A comparison of the rates of beeghoti in the Senja and Narwa villages in the Nadiad pargana reveals that there was but little difference, between the two, the latter occasionally being rated at a higher rate than the former.<sup>(20)</sup>

It is at present difficult to ascertain what portion of the revenue, that was collected from the tenants of the Narwadars, was kept by the Narwadars themselves and what handed to the government. In some cases perhaps the Narwadar derived a profit of 50 or even 100 percent<sup>(21)</sup>

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17. R.D.D. 1820, No. 157, P. 4052; R.D.V. 1827, No. 23/177.
18. R.D.D. 1829, No. 157, P. 4052 and 4056.
19. Ibid.
20. R.D.V. 1827, No. 23/177. The rates of irrigated lands in the Narwa villages ranged from Rs. 4 to 8 per beegha while those in Senja villages from Rs. 6 to 8 per beegha in the Nadiad pargana. Also see Footnote 15.
21. R.D.V. 1821-22, No. 21/45, P. 838.

but from this was to be deducted the interest of money the Narwadar might have borrowed in laying out houses and wells for his ryots. In fact self interest prevented the Narwadar from increasing the assessment on his ryots. For if a cultivator was forced to leave his share, the Narwadar would have had great difficulty in replacing him as there was always a demand for Kunbis.<sup>(22)</sup>

The average rate of beeghoti in government villages was also much affected by the castes that cultivated them. The cultivation of Sepoys, Kolis, Rajputs and other classes being slovenly, their returns were small and thus paid a smaller rate of assessment.<sup>(23)</sup> Patidars and Kunbis on the other hand, who cultivated with skill and industry were able to pay higher rates. For instance in the Nadiad pargana, if the Patidars cultivated bajree and other dry grains on the soyum sort of land they paid about Rs.  $3\frac{1}{4}$  per beegha while on the same land the other classes paid from Rs. 2 to Rs.  $3\frac{1}{2}$ .<sup>(24)</sup> Thus we find in existence a great variety of the rates of assessment under the beeghoti system, differing from village to village depending on the custom and usage of each. However the merit of the system lay in the fact that as the rates were fixed on the beegha and were well ascertained

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22. Ibid.

23. R.D.D. 1819, No. 145, P. 3659.

24. R.D.V. 1827, No. 23/177.

and defined, the cultivator felt himself secured against over-exaction. (25)

Besides the systems of Bhagbatai and beeghoti another mode of raising revenue for the government was by levying different types of veras on the government as well as alienated villages. Here we will discuss only those which were levied on the agriculturalists and thus formed a part of the land revenue.

In considering the causes of the origin of these veras, it is said that they originated in and were probably rendered necessary first by a fall in the value of money as contrasted with the increasing revenue demands of the government. (26) The amount derived from these veras was added to the land revenue <sup>assessed</sup> either by bhagbatai or beeghoti to make up for the whole sum of land revenue to be paid to the government.

Secondly after the decline of the Mughal authority the Patels and other influential persons disposed of lands by sale, mortgage and in charity to various people.

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25. R.D.V. 1830, No. 38/319, P. 225.

26. The rates of beeghoti were fixed at some early period, and no changes were made in them, in proportion to the increase in grain prices and a decrease in value of money, thus Veras became necessary. R.D.D. 1820, No. 157, P. 4058.

To make up for the deficiency in revenue, it became necessary for the Maratha government to impose veras.<sup>(27)</sup>

There were some veras such as salami and swadea which were exclusively related with alienated lands and these will be dealt with later. There were others which were common to both government as well as alienated villages and these may be discussed as follows :

(a) Hull Verah - Under this practice a plough and sometimes a pair of bullocks were roughly estimated as capable of bringing into cultivation so many beeghas of land and accordingly the amount of the tax was fixed. It was the custom in certain villages to levy the plough tax from the cultivators according to their circumstances.<sup>(28)</sup>

In the case of a new cultivator taking up residence in a village, for the first three years he was exempted from the payment of the tax and thereafter obliged to pay according to his circumstances. The rate of the plough tax seems to have varied from Rs.1 to Rs.50.

The plough tax was originally instituted to supplement the revenues derived from a direct assessment of the land. Thus we find in existence about 103 villages

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27. Ibid., P. 4059; List No.11, Statement and other papers, Kaira, P.A.

28. R.D.V. 1839, No. 102/1065, P. 161.

in which the Bhagbatai and Hull Vera systems existed while about 80 villages in which beeghoti and Hull Vera systems existed during the sway of the Marathas and the early part of British rule.<sup>(29)</sup> Apart from these, Hull Vera existed in the alienated lands whether nakroo or salami.

The obvious demerit of the Hull Vera was that it contrived to check at the very outset the spread of cultivation.<sup>(30)</sup> The plough required to break the soil was burdened with a tax and an assessment was thus levied from the land even before the seed had been sown. Moreover the ryots fearing an increase in the Hull Vera were prevented from increasing the number of their ploughs or cattle. It was keeping this factor in mind that in many of the Khatabandy villages the payment required under the head of plough tax or other such veras was sometimes conjoined with that of the Khata, the people apparently preferring this mode. For, the Khatas being fixed there would be no increase in Hull Vera even if the number of ploughs tended to increase.<sup>(31)</sup>

A tax, in all respects similar to the Hull Vera was levied in certain villages under the name of Khata Vera.

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29. R.D.V. 1844, No. 19/1576, P. 243.

30. R.D.V. 1838, No. 71/931, P. 147.

31. Selections XI, P. 98.

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The only difference between the two was that while the Hukl Vera was levied on the cultivator's plough the Khata Vera was levied on his holding.<sup>(32)</sup> It seems to have existed in 15 villages of the Kheda Jilla viz. 12 in the Mahtur pargana, 2 in Borsud and 1 in Mehmoodabad.

Lastly mention may be made of the Kurrum Vera or personal tax. This assessment was leviable according to the circumstances of the cultivator without any reference to the quantity and quality of the lands he cultivated.<sup>(33)</sup> In some places this tax seems to have existed under the name of Fatechas where in there was <sup>o</sup> given fixed rate on all lands brought into cultivation, usually on the confines of a village, without reference to the quality or condition of the lands.<sup>(34)</sup> In such villages all sorts of land whether government, salami, vechan were were liable without distinction to a given rate which seldom exceeded Rs.3.<sup>(35)</sup>

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32. R.D.V. 1841, No. 11/1240; List No.11, Statement and other papers - Kaira, Vol. 8, P.A.

33. R.D.V. 1844, No. 19/1576, P. 262.

34. List No. 14, File No. 9, P.A.; Alexander Mackay, Op.cit., P.75; G.W. Forrest, Mountstuart Elphinstone.

35. <sup>(S.R. 3, 9)</sup> Selections XI, P. 133. For instance in Pursantaj village in Dascroi pargana there was one rate of Rs.3½ per beegha on all lands.

At first view the veras appear as vexations. But if we keep in mind, the fact that in a majority of instances, these were paid without much complaints reveals that first they were not as destructive as they appear to be and second that the country continued to prosper inspite of them shows that the cultivators were in a position to pay them.

Such were the various modes of assessment adopted by the Marathas during the period of their sway in the different parganas of the Kheda district. When the British acquired some parts of it in 1803, they appear to have generally continued the system of revenue in their early years as had been adopted by the Marathas. Following the wise principles of policy laid down by Col. Walker, few innovations were made on existing rights. (36)

From 1815 onwards changes came to be gradually introduced in the different branches of revenue management. The Talati Regulation of 1814 in fact, initiated such changes. Here we will concern ourselves only with the irregularities found in the assessment rates and the remedies adopted for the removal of such abuses. The

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scrutinies of the Talatis revealed various unequal and discordant modes of assessment.<sup>(37)</sup> Thus an attempt was made to replace these by one general assessment. For this purpose the value of the land was ascertained by a Panchayat of the district officers and their neighbouring Patels and the rate of assessment was ascertained with reference to the situation of the village in respect to the market for its produce, to the caste of the cultivators and to the rates of similar land in the neighbouring villages.<sup>(38)</sup> Except in very rare instances they were confirmed by the collector and were to continue for a term of 5 to 7 years.

In 1821, Mounstuart Elphinstone visited Kheda district and briefly speaking urged the maintenance of a status-quo in the existing system. He pointed out that the assessment was generally light and not oppressive and that the increase in revenue was not due to over assessment but increase in tillage, yet this does not seem to be wholly true.<sup>(39)</sup> That enhanced rates had been introduced became clear when there was a fall of agricultural prices between 1825 to 1838 A.D. Earlier

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37. R.D.D. 1820, No. 149, P. 388. However the details regarding such assessments are not available.

38. Ibid.

39. G.W.Forrest, Mountstuart Elphinstone, P. 490-491



the cultivators had been able to pay the high rates because of the high prices. But when these fell, to the ordinary level, the rates came to be viewed as oppressive. The large balances which remained unrecovered, forced the government in 1826 to lower the rates of assessment.<sup>(40)</sup>

Further relief was provided to the cultivators by postponing the dates of revenue instalments, Still in many cases the rates remained high.<sup>(41)</sup> These added to the distress of the cultivators in the 1830s when they ~~were~~ faced hardships due to a steep fall in the price of agricultural produce. Remissions had to be granted freely and much of the revenue remained unrecovered. However after the year 1834, things began to take a turn for the better. High prices of agricultural produce particularly during the year of 1839 provided relief to the hard pressed cultivators. Moreover for the first time perhaps a serious attempt was made to examine the different modes of assessment in existence. From 1837 to 1844 enquiries were conducted into the assessments of different villages and beeghoti rates fixed in lieu of

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40. R.D.V. 1825, No. 20/139, P. 390-394. Instructions were accordingly issued to the different collectors of British Gujarat.

41. John Malcolm, the Governor of Bombay visited Kheda district in 1830 and commented that though the rates of assessment were rather high in certain places, they were not oppressive.

those which were disadvantageous to the government as well as the cultivators; viz. Bhagbatai, Toolwar beeghoti, Hull Vera, Khata Vera, Kurruum Vera and a fluctuating beeghoti.<sup>(42)</sup> Meanwhile the Hull Vera or plough tax was abolished by the court of Directors in 1838.

In all the enquiries were conducted in 227 villages. Panchayats, superintended by a revenue officer of the district, were appointed for each village composing of the most respectable and intelligent persons in their respective divisions. These panchayats in conjunction with the Patels, Talatis and other parties interested had recourse to the Numberwar Khurdas and inspected the whole of the lands of each village and after having classified them determined the rates of beeghoti agreeably to the capability of the soils; at the same time the localities of the field such as its vicinity to the village, its position, liability to injury from cattle trespassing etc. were all considered. Thereafter a detailed report of the proceedings was furnished to the Mamlutdar who then went personally to the villages and collecting the whole of the cultivators ascertained the quantity of lands each held and agreeably to the rates of beeghoti fixed by the panchayats, framed a book show-

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42. R.D.V. 1844, No. 19/1576, P. 242.

ing the name of each cultivator, the quantity of lands he cultivated the classification of the soil and the rates of beeghoti. The book was then signed by the superintending revenue officer, by members of the panchayats, Patels and Talatis of the villages and countersigned by the Mamlutdar of the district. It was then forwarded to the collector who examined it minutely and after being fully convinced that the rates were in no way 'oppressive', the measure was explained to the Patels who being satisfied of the results of the revision gave a Kaboolyat or a written agreement of approval.

In 103 villages of the Kheda district in which the Bhagbatai and Hull Vera methods of assessment existed, these were done away with and the revenue was fixed by new beeghoti rates thereby showing an increase of Rs.7152.2.6.<sup>(43)</sup> In the above villages there were also 46108.8.12 beeghas of arable waste on which light beeghotis ranging from 4 annas to Rs.3 per beegha were fixed by the Panchayats according to the capability of the soils.

Further the Toolwar beeghoti and Hull Vera which existed in 25 villages was abolished and new beeghoti rates fixed under which the revenue showed an of about Rs.3569. In addition in the above villages there were 9191.16.4 beeghas of arable waste on which light beeghotis were fixed ranging from 4 annas to Rs.2 per beegha.

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43. Ibid., P. 252-369.

In some villages of the collectorate the system of assessment was that of the beeghoti but the Hull vera being levied also, the latter formed a great obstacle to the extension of cultivation. In 80 of the villages it was abolished and the new beeghoti rates showed an increase in the revenue of about Rs.302. In addition light beeghotis ranging from 4 annas to Rs.3 per beegha were fixed on the arable wastes.

The Khata Vera which was levied alongwith the beeghoti was abolished in 7 villages of the collectorate and new beeghoti rates fixed. The Kurrum Vera was abolished in 4 villages and new beeghotis fixed by the panchayat were introduced. In 8 villages of the Kapadvanj and Dholka pargana the revenue was levied under the fluctuating beeghoti system which was done away with and a new beeghoti settlement made through the agency of Panchayats introduced.

On reviewing the work of the Panchayats, we find that on each class of dry crop lands several rates of assessment were fixed,<sup>(44)</sup> the reason being that the nature of the soil was not everywhere the same the lands situated in the Borsud, Nadiad and Napad parganas being more fertile and producing richer staples than those in the lands

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44. Ibid., P. 267. The rates are not detailed in the documents.

of the Mahundha, Thasra and Kapadvanj parganas.

Lands irrigated from wells and termed Koowetur had different rates of beeghoti fixed on them varying from Rs.  $3\frac{1}{2}$  to Rs. 12 per beegha depending on the fertility of the lands.

However the above revised assessment was not accurate as it might have been had it been conducted through the agency of a regular revenue survey and assessment based on scientific principles. But still the fiscal administration of the Kheda Collectorate was much simplified and the cultivators relieved from uncertainty regarding the amount of their payments.

After 1844, the cultivators again began to show signs of distress due to a fall in the demand for tobacco as well as the low prices of food grains. However no major change was made in the assessment till after the regular survey settlement introduced in 1863.

A comparison of the different rates of assessment per beegha as prevalent in the Collectorates of Kheda, Ahmedabad and Broach may in 1850 be made from the following table :<sup>(45)</sup>

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45. R.D.V. 1850, No. 38, P. 12-15.

## KHEDA COLLECTORATE

<u>Class of Land</u>	<u>Highest</u>	<u>Lowest</u>
Bagayet	20	5
Wet	7	0.8.0
Dry	10	0.8.0

## AHMEDABAD COLLECTORATE

Bagayet	20.8.0	1.8.0
Wet Gooraroo	20.8.0	1.10.0
Dry	7.7.0	0.4.0
Kalee	3.2.0	0.4.0

## BROACH COLLECTORATE

Bagayet	10	3.8.0
Rice	6	2.8.0
Gorat	7	1.4.0
Kalee	4	1
Grass lands	2	0.4.0

Mode of Collection of Land Revenue :

When the Kharif crop was ripe and fit to reap the Patels applied to Kamavisdar for permission to cut their grains.<sup>(46)</sup> On this occasion the Patels gave Bhat security<sup>(47)</sup> and pledged to discharge the revenues of govern-

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46. Col. Walker, Op.cit., P. 5, 7, 8; R.D.V. 1820, No. 157, P. 3988.

47. Bhat security has been discussed in detail in Chapter VI.

ment property. And on paying a fee of one rupee the Patels obtained a note of leave to cut their grains. On their part, the 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 given by the Patels and ryots before the crops were cut was termed a Mal Zamin and the Bhat was a common pledge in either case.

Sometime it so happened that a Patel might refuse to give Mal Zamin (security) previous to obtaining leave to cut his grain.<sup>(48)</sup> In that case a Mehta assisted by a Mal Zante and a village Hawaldar was sent. If the Patel furnished Mal Zamin (security) he was at full liberty to dispose of his grain, In case of failure, the produce was brought into the village Khullee, when such portion of it was the property of government was sold to pay the revenue and the remainder was surrendered to such of the villages as it might belong to.

When those Patels who had previously given Mal Zamin returned to their villages, after their crops were reaped, the necessary measures to fix the amount of their assessments were undertaken.<sup>(49)</sup> First, the Patels withdraw

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48. . R.D.V. 1820, No. 157, P. 3989.

49. Ibid., P. 3992.

their security of a Bhat and substituted the latter by a manotidar who took a bond from the Patels. Secondly, the government received a charte blanche from and signed by the Patel and such persons as might have taken upon himself the collection and responsibility of the revenue. And lastly security was taken from all concerned in the years collections that they would render the village undiminished in population and prosperity. The favourable-ness of the season and the settlement of former years were the general data on which the agents of government assessed the land. In Nadiad the village assessments were generally completed in the month of November; in Matar and Napad during the same month or as farthest in December and in Mahundha about the middle of January.<sup>(50)</sup>

The revenue was received in instalments,<sup>(51)</sup> the first instalment being due about end of October and beginning of November. Another instalment was due in November and by this time about 2/3 of the revenue was realised. The remaining 1/3 was realised at four instalments viz. December, January, February and March.<sup>(52)</sup> When the chief produce was rabi the principal instalments

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50. Ibid., P. 4029.

51. Similar practise prevailed under the Mughals. For ref. see Irfan Habib, Op.cit., P. 242.

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



did not fall due till March.

When the villages were dilatory in paying their revenues, the Marathas resorted to the practices of attachment of property, fining, and Roze Talbana. Thus when the Patels failed to carry out their agreements it was customary to attach the crop and after satisfying the dues of the government which generally amounted to one half of the produce, the remaining moiety reverted to the cultivators.<sup>(53)</sup> The Roze Talbana was a daily fine varying from Rs.1 to Rs.100 which a ryot was under the necessity of paying to the government officer who was sent by the Kamavisdar to press the revenue demands.<sup>(54)</sup> Apparently this fine was made the means of much individual oppression; and some times besides the fine, the ryots were required to feed the horsemen and their horses who lived at their expense in the village till the revenue demand was discharged or otherwise compromised.

The Roze talbana was in its operation the same or nearly so as the Mohssul. When the payments of the ryots were over-due, the Patels, to effect the realisations were empowered to levy Mohsullee of one or two pice per day

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53. Col. Walker, Op.cit., P. 5,7,8.

54. R.D.D. 1803, No. 38, P. 814; Ibid., 1805, No. 47, P. 1523; Col. Walker, Op.cit., P.27. The Talbands give collections under Roze Talabana for nearly each year.

from the ryots.<sup>(55)</sup> If the Patel still failed, he made a report to the Kamavisdar who supported it by sending other Mohssuls from his Kutcherry who levied 2 annas or a quarter of a rupee per day. The Mohsullee was liable to increase if delay of payment persisted.<sup>(56)</sup>

#### Rasad System :

As connected with the above subject and forming a prominent feature of the revenue constitution of the Marathas, we may now proceed to discuss the practices of Rasad inter linked with the customs of taking Vyaj and Manoti.<sup>(57)</sup>

Rasad was originally the money paid to the Maratha ruler by the Kamavisdar as the amount of his revenue collections. In order to ensure this payment the Maratha government required the surety from one of the moneyed men who was honoured with some present or cash in lieu of this. The origin of manoti may be traced to the Bhat surety which in its operational aspect was different, though the basic requirement was the same.

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55. J.D.V. 1827, No. 7/133, P. 467-468.

56. Such a degree of compulsion exercised by the Patels existed only in the Kheda Collectorate and was not found in either the Broach, Surat or Ahmedabad Collectorates. For reference see Ibid.

57. Hiroshi Tukazava in The Cambridge Economic Vol.II, 1757-1970 (New Delhi, 1984) P. 187. *makes* mention of Manoti, but does not give details about its origin and operation.

It was under Govind Rao Gaekwad (1793-1800 A.D.) when the revenue collections became very irregular that manoti was introduced. According to this, the Kamavisdar on obtaining the form (vyara) of a pargana was asked to pay half of the Jama in advance in the form of Rasad. This mode of anticipating the revenues threw the principal power of the country into the hands of the money lenders or sarrafs in three ways. First, the sarraf was obliged to act as security for the revenue payment, thus assuming the role of manotidar; Secondly, the Kamavisdar usually had no money to pay his rasad and so borrowed money from the sarraf who thus assumed the role of a money lender; third the sarraf at times even undertook the responsibility of collecting the revenues and appointed his own gomastahs or agents for the same.

The interest and premium given to the Sahukar or S Sarraf on the rasad were known as Vyaj and Manoti.<sup>(58)</sup> Manoti was a charge on the village expenses and thus fell as a burden entirely on the revenues of government and not on the ryots;<sup>(59)</sup> The Manoti charges were generally of three kinds varying according to the degree of credit due to the village, the disposition of the in-

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58. For an example of a bond entered into by a manotidar, see R.D.D. 1808, No. 59, P. 263-264.

59. Ibid., 1820, No. 157, P. 4001.

habitants and the state of the source of revenue.<sup>(60)</sup>

From the villages, the Patels of which were men respectable either from their wealth or their honesty manoti was charged at the rate of 2 per cent on the sum total of the Jama, and interest at the rate of 12 per cent on all their advances on account of such Jama.

A village the affairs of which were regulated by a Patel of indifferent conduct and of no credit, was necessiated to submit to demands of a larger amount, averaging  $1\frac{1}{2}$  to 1 per cent more than the village of respectability.

Mewasi or turbulent villages were necessiated to contribute even more largely and it may also be noted here that the manotidars of this class of villages were usually Bhats who enjoyed the same advantages as the mercantile manotidars of the Rastee villages.

The Modi documents speak of different rates of Vyaj and Manoti under the headings of Sahukari Khurch. Thus in Cambay Manoti was given at the rate of 3 to 6 per cent per month while Vyaj at about 12 to 18 per cent annually.<sup>(61)</sup>

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60. Ibid., P. 4002-4003.

61. Daftar No. 287, Pudka No. 68, CROB.

In the Mahundha pargana Manoti was given at the rate of 1 to 6 % per month.<sup>(62)</sup> At times the salaries of the Sahukar's agents who collected the revenue are also given.

Before confining ourselves to the ill effects that attended the manoti practices we might first discuss the merits which were derived from it.<sup>(63)</sup> It was generally asserted in the favour of Manoti that the grain produced in Gujarat being more than was sufficient for the want of its inhabitants, the demand depended on the necessities of foreign countries. Thus it would have been difficult to find a favourable sale for the produce of the different villages, if the cultivators had been forced to the market, without regard to the number of purchasers or demand for the commodity. The revenue of the government would fall if manoti was abolished, as from the above cause, it would tend to lower the price of grain from which the revenue was defrayed and to occasion greater loss to the ryot. Again, when the ryot went to sell his grain at the market, the only people who could afford to purchase it would be the former manotidars. This class of men deprived of the mode which they had formerly resorted to, to employ their capital would meet the ryot in this stage of his necessities and taking advantage of

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62. Daftar No. 291, Fudka No. 100, 104; Ibid.

63. R.D.D. 1820, No. 157, P. 4004-4015.

them, for them they would have no interest, depress the value of his commodities and by obtaining the grain at a cheap rate would hoard it up till a favourable opportunity arrived.

Again, the manotidar was ever at hand to assist the villagers individually with small loans which they occasionally required to replace their stock of cattle and implements of husbandry as well as to defray funeral and marriage expenses. The manotidars transactions with the villages were obviously conducted with that moderation which would ensure the property of the village and the due realisations of the public revenue. Deprived, if of the aid of the manotidars, the needy ryots would in any case borrow money, in that case from other men. The latter, being strangers, would enhance their demands of premium and interest. The ryots being unable to comply with these demands, would soon have their property sold, their persons confined and their labours lost both to the state and their families. Of course the above result, did at times, flow from debts contracted with manotidars as well, but these were however few compared with what would have followed had the ryots been forced to borrow from strangers.

It could be argued that the above unfavourable results to the ryot would have been overcome by the govern-

ment making tagavi loans. This would have answered so far the measure related only to the Patels and their relations. But the impossibility of a direct intercourse between the principal agents of government and the lower and more numerous class of ryots would have prevented them deriving much benefit from such a liberality of government and served as a source of emolument only to men who did not stand in any need of it.

Again though the manoti system was expensive, its abolition would have led to heavier charges on the revenues of government. For then, the government would have been necessitated to have recourse to the aid of Mehtas, additional sepoys and a long train of attendants who could never have felt half the interest in the country that would have at all times been felt by the manotidar.

Thus we find that the Manoti practice was not without its advantages in the given situation. However, had this species of surety to the government and convenience to the ryot been conducted on principles of moderation, it would not have fallen into much disgrace. Of course, the Marathas were sufficiently aware of the ill effects of this system, if not kept within bounds. But their mode of recovering the revenue put it entirely out of their power to rectify its shortcomings, necessitated as they

were to farm their revenues to men having a command of money. The existing state of affairs fostered the domineering ascendancy of the manotidars who extended their power to dangerous lengths. This ~~alternately~~ <sup>ultimately</sup> resulted in the manoti practices being considered harsh and oppressive. (64)

As has been mentioned earlier the manoti was a charge on the government revenues. The government paid to the Kamavisdar Vyaj and manoti for the money (rasad) he had borrowed from the sarraf. The Kamavisdar however did not pay the whole of the Vyaj and Manoti given to him by the government to the sarraf but kept a certain percentage to himself. (65) For instance, if he got credit from the government on payment of his rasad for Vyaj at the rate of  $1\frac{1}{2}$  per cent and manoti at the rate of 3 per cent, he paid to the sarraf only 1 per cent Vyaj and 2 per cent manoti. Thus the sarraf and the Kamavisdars had a reciprocal interest in continuing the system of rasad which brought in its wake the advantage arising from Vyaj and Manoti. No wonder the British were met with stiff opposition in the early 19th century when they sought to abolish ~~of~~ rasad which had led to such a wide-

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64. James Forbes, Op.cit., Vol.II, P. 45; Col. Walker, Op.cit., P. 26.

65. R.D.D. 1804, No. 42, P. 424.



spread practice of money lending and Manoti.

When the British assumed power in Gujarat, the ascendancy which the sarrafs had gained due to their unlimited extortions under the Marathas was repugnant to them. In case of district Kheda they lost little time putting a check to the usurious practices of money lenders and the Bhats.<sup>(66)</sup> The rasad and manoti practices were abolished and so was the Bhat security dispensed with.

However no change was made in the generally acknowledged principle that the crops of the cultivators were to be considered responsible for the revenue and thus could not be reaped till security was given by the cultivators for the proper discharge of the public revenues. Thus when the crops began to ripen in the month of October the cultivators applied for leave to reap them; permission for doing so was immediately granted through the local village officers to whom orders from the Kamavisdars had been previously sent authorising the same but not before the cultivators had given Mal Zamin (security)<sup>(67)</sup> as during the time of the Marathas. However this security seldom cost anything to the ryots for the person who became bound was merely a fellow villager whose obliga-

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66. J.D.V. 1816, No. 80, P. 167.

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

tion was required by a similar accomodation being extended to himself either for the individual for whom he may have become security or by some other member of the same community.<sup>(68)</sup> In fact this system of Mal Zamin security was given an extensive application due to the opposition which was experienced in giving effect to the Talati Regulation. Thus when Nadiad pargana was brought under a many management in 1815, which setting aside the agency of the Patels, obliged the government to collect directly from the ryots, it became necessary to adopt this practice of security on a vast scale, specially when the Bhat security and manoti had been abolished. In Mewasi villages monied security was still in practice, and this was one away with in 1827-28.<sup>(69)</sup> However where the villages were poor and there was suspicion that they were likely to cause trouble Mal Zamin was to be taken.<sup>(70)</sup>

In 1827-28 the method of realising the government demands by fixed instalments from the ryots was adopted.<sup>(71)</sup>

68. R.D.D. 1819, No. 143, P. 3195-3196;  
R.D.V. 1821-22, No. 21/45, P. 826-829.

69. R.D.V. 1827, No. 29/182, P. 289;  
Ibid., 1828, No. 6/208, P. 35.

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

71. R.D.V. 1828, No. 6/208, P. 35.

Instalments to individuals varying in number from 3 to 6 were fixed with reference to the different types of grains grown. The first was so ordered as to not to become due before a sufficient period had been given to enable the cultivators to make arrangements for its liquidation by a sale of a portion of their grain; the last was also fixed as late as possible so as to give a fair time for the disposal of the irrigated tobacco and other crops.

With the view of explaining to the ryots the advantages that would result to themselves from a regular discharge of demands against them, a proclamation was sent to every village, showing the number of instalments granted and when they would be due.<sup>(72)</sup> The Patels and Talatis were also directed four days previous to each instalment becoming due to assemble all the ryots of their respective villages and to call upon them to pay accurately for what they were liable for.

When the payments of revenue were unpunctual and delayed pressure tactics like those under the Marathas viz. Roze Talbana, attachment of property and Mohssuls were used, but to a much lesser extent. The customary

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

mode of resorting to Talbana to levy the revenue was much diminished in practice though its complete abolition by the government was not recommended.<sup>(73)</sup> Again, if the person from whom the revenue was due had possession of free or salamee lands, the crop which these produced was also at times attached to make up the amount due on government land.<sup>(74)</sup> At times, the ryots were also sent to jail for not duly discharging their arrears.

The abuse of continuing Mossuls upon ryots for the recovery of revenue was first checked in the Kheda Collectorate by the practice of requiring from each Kamavisdar a monthly return of all Mohssuls.<sup>(75)</sup> From the year 1835-36 we find a gradual reduction in the amount of the Mohsuls and finally from 1840-41 it was reported that not a single mohsul had been sent. The above favourable result was attributable to the fixing of the kists so that the instalments would fall due just about the time the cultivators' crops whether Kharif, Rabi or Harri were fit for the market at which time there was always a demand and a more ready sale.

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73. R.D.V. 1821-22, No.21/45, P. 827.

74. Ibid., P. 828.

75. Ibid., 1836, No. 7/694, P. 154.

At the commencement of the reaping season the district officers viz. the Desais and Majumdars went from village to village to make enquiries with a view to report the character of the season to the Kamavisdar, on which basis the estimates for revenue were prepared, after the latter had also toured his pargana and ascertained the circumstances of each village. About the end of November or beginning of December, when the monsoon crops had been reaped and the autumn crops were far advanced to indicate their probably yield, the Collector and his assistants proceeded to the different parganas. The statements framed by the village and district officers were placed before them and after they had satisfied themselves of their correctness they took the circumstances of the present and payments of former years into account and finally determined the settlement for the season.<sup>(76)</sup> The settlement for each village being completed the talatis returned to their respective villages and informed the inhabitants of the sum which each was to pay when the village was settled on the beeghoti principle and of the sum total which was to be taken from a the Narwa and Khatabandy villages.

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76. Alexander Mackay, Op. cit., P. 97.

A system, like the above required unimpeachable integrity and honesty from the agents employed, which was not always the case and thus there were instances of fraud and corruption. (77)

More detailed Survey - 1842-43 :

The practice of paying revenue through money lenders, known as the Pudgur system continued under the British sway till the year 1842-43 A.D. In that year detailed enquiries were conducted regarding the heavy charges incurred by the ryots in making payments through the sahukars. These enquiries divided the cultivators into five classes on the basis of their financial capacities. (78)

The first class comprised chiefly the Patidars Kunbis and other wealthy farmers of some of the villages of Nadiad, Borsud and Napad. They always paid their dues (which amounted to about 25 per cent of the total Jama) in cash and sometimes discharged like the Sahukars, the accounts of others of their own and neighbouring villages.

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77. Ibid., P. 98.

78. R.D.V. 1846, No. 14, P. 57-60.

The cultivators of the second class were not so wealthy but were yet possessed of considerable property. However as they did not dispose of their produce until favourable prices were obtained, they paid their dues (amounting to 20 per cent of the total Jama) through the sahlukars as their ancestors had done before them who charged them interest only at the usual mercantile rate of 9 per cent per annum.

The third class consisted chiefly of Kunbis, Patidars, Kolis and Mulsims and others who possessed some property but were generally in debt equal to the amount of their property. All their transactions were thus carried on by means of the Sahukars who disbursed the amount of their Khatas (amounting to 25 per cent of the total Jama) to government as well as supplied them with such sums as they required from time to time for marriage, funeral or other private expenses. On the money lent so they received 12 per cent interest and 3 per cent premium.

The Kunbis, Kolis, Rajputs, Grassias comprising the fourth class were involved in debts beyond that could be realised from their properties. They were unable therefore to pay their dues to government (amounting to 20 per cent of the total Jama) otherwise than through the Sahukars who received from them the whole of their grain pro-

duce after leaving the requisite quantity for their family consumption. In consequence, they charged heavier rates of interest and premium being 12 percent and 6 percent respectively.

The fifth class was composed of some Kunbies but mostly Kolis and Sepoys who were poor and without property whatever living entirely upon the agricultural labour. They cultivated lands, the rent (amounting to 10 per cent of the total Jama) of which was paid by the Sahukars who received the produce of the fields after leaving the necessary quantity for their consumption. As they had no property nor any other means of supplying the deficiency in case the produce did not yield a full equivalent to sustain themselves and to defray the amounts of the government dues, the charges they incurred on account of interest and premium were therefore the heaviest of all, being 12 per cent and 10 per cent respectively. These rates were no doubt, heavy but the Sahukars were also helpless to ~~en~~<sup>sure</sup> themselves from greater losses.

The above discussion shows that only one fourth of the revenues were paid in cash direct into the treasury by the cultivators themselves whilst the remaining three-fourths through bankers or pudgur wallahs.



The Pudgur system was responsible for the indebtedness of the peasantry to a large extent. To illustrate this, we may state the following case :<sup>(79)</sup> Supposing a ryot possessed a piece of land for which he had to pay government Rs.20/-, were the first demand of Rs.20/- made at a convenient season, there would be little hassles. However the ryot was told in November that he must pay before first April the above sum and till he gave security for the payment his crops would remain on the ground. Thus he would approach a money lender who would agree to pay the Rs.20 in 4 kists beginning on 1st January. The ignorant Ryot would gladly agree to the exorbitant terms of the sahukar, because of his difficulties. The sahukars would charge an interest of at least one per cent per month from the date of agreement. Thus on 1st April the Rs.20 would become Rs.23 even at the most favourable rate of interest. The ryot, in the meantime relieved from his immediate difficulty would sell his grain and spend the ready money on his own expenses which the sahukar would allow without molestation.

Next year the same scene would occur. The Ryot would find himself in debt of Rs.23/- to the Sahukar and Rs.20/- to government (being his revenue). Again the sahukar would step forward and offer to take the payment on himself provided the ryot would pay him last

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79. Ibid., 1836, No.50/737, P. 376-378.

years debt in grain at a price which was considerably below than the market price and thus the previous years Rs.20/- would cost him Rs-30/- in the current year.

This process would go on till the ryot was absolutely under the control of the Sahukar who would obtain power over his house, cattle and field. The ryot would be permitted to spend enough just to keep him in life while his tyrant (the sahuکار) would enjoy the full profits of his labours for an original outlay of perhaps at the most Rs.40/-. Such indeed was the state of the indeptedness of the greater number of the peasantry in the Kheda Jilla.

The above practice of paying revenue through money lenders was not carried to so great an extent in the Broach Jilla as it appeared to be in the Kheda Jilla. The rates of interest were as high as in Kheda ranging from 9 per cent to 24 per cent.

Such a practice was not permitted for long after its detailed enquiry in the Kheda district. By 1850, the Pudgur system was entirely superceded by ready money payments by the ryots into the hands of the government revenue officers. (80)

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80. Ibid., 1851, No. 21, P. 257.

Land Revenue Demand :

We have so far examined the methods of assessment and collection as they prevailed under the Marathas and thereafter the British in the Kheda Collectorate. It is now proper to study the amount of the total revenues of this Collectorate and the magnitude of revenue derived from land and consequently the peasantry.

The revenue of the parganas in the Kheda collectorate was collected under a great variety of heads. Some of the cesses were peculiar to one pargana only while there were others which prevailed in all. The Modi documents speak of the Ain Jama or the total revenue as derived from two main heads the Ain Mal and Sewai Jama.<sup>(81)</sup> The Ain Mal was used to denote the revenue derived exclusively from land, It was not fixed and varied from year to year. Not all the land revenue stated under Jama was collected. Remissions were at times given while at other times a portion remained unrecovered which was then added to the next years Jama.

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81. It may be mentioned here that in some of the documents the words Ain Jama and Ain Mal have been used indifferently. However in most of the documents Ain Mal is used to denote the revenue derived exclusively from land and in this sense it has been used in this chapter. This seems identical to the term Mal prevalent in the Mughal empire.

The Ain Mal formed the backbone of the public revenues in all the parganas of the Kheda Collectorate.<sup>(82)</sup>

The average of the collections under Ain Mal pargana-wise in the second half of the 18th century is given in Table No.1.

From this it is clear that in the Kheda Collectorate the Ain Mal collections ranged from 44 per cent to 91 per cent, averaging around 75 to 80 per cent of the total Jama.

Besides the revenue derived from land in the form of Ain Mal, the peasantry was subjected to other cesses too.<sup>(83)</sup> Mention can be made regarding a few. It is only when we study these cesses alongwith the Ain Mal can we get a fuller picture of the total burden on the peasantry under the Marathas in Gujarat.

First mention may be made of the deductions which the share of the cultivators was subject to in the form of expenses incurred in the assessment and collection of

82. Thus as Col. Walker has stated the sayer systems could not be viewed as fertile sources of revenue, agriculture although oppressed was the grand source of the state revenue. For ref. see Col. Walker, Op.cit., P.27.

83. In the documents, these cesses have been all listed under Sewai Jama. However from these I have separated the agricultural taxes and have included only the non-agricultural taxes under Sewai Jama.

land revenue and paid to the government and its officials. (84) These apparently amounted to about 5.6% of the total produce.

Among the other cesses the most significant was Roze Talbana. This as has been discussed earlier, was levied when the villagers were dilatory in paying the revenue demand of the state. This appears to have been levied in nearly all the years and in all the parganas of the Kheda Collectorate.

Dharala Vera had its origin under the Marathas when the Rajputs, Kolis and Muslims paid this quota to the exigencies of the State, some for lands held by them on a light tenure and others to be relieved from military duties.

Havildari was an allowance for the support of the Havalgars of the government who were sometimes sent to the villages to assess the Jama in conjunction with the Patels, sometimes to collect the revenue and at times to prevent the people disposing of their harvest without

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84. Col. Walker, Op.cit., P. 4. He states that the following deductions were made from the ~~cultivators~~ <sup>cultivators</sup> share from every maund of produce :

To the Sarkar	1 $\frac{1}{4}$ seer
" " Talatis	$\frac{1}{2}$ seer
" " Patels	$\frac{1}{4}$ seer
" " Hawaldars	$\frac{1}{4}$ seer
	<hr/>
	2 $\frac{1}{4}$ seer

paying the government dues.<sup>(85)</sup> Its amount ranged from Rs.2 to Rs.8 from each village.

Raza Vera was a payment of one or two rupees from every village according to its extent for permission to cut the crops.<sup>(86)</sup>

Khot Vera was also an occasional tax and levied by the Patels of the different villages to make up a deficiency in revenue. Other cesses included are Peshkasi-Vera<sup>(87)</sup> ambe bhog<sup>(88)</sup> gñasdana,<sup>(89)</sup> and kudba vera.<sup>(90)</sup>

These were the main cesses levied on the peasantry besides the land revenue. Out of the total Jama they ranged from 1.27 per cent to 9.14 per cent; thus the total payment by the peasantry would range from 71.34 per cent to as high as 91.64 per cent of the total Jama as Table No. 1(Chap. III/N2.I) shows. This means that more than 70 per cent of the revenue of the state was derived from land. Thus agriculture had to bear the maximum burden of the state revenue in the Kheda Collectorate.

85. R.D.D. 1803, No.38, P. 812.

86. Ibid.

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

88. R.D.D. 1803, No.38, P. 815.

89. Ibid.

90. Col. Walker, Op.cit., P.4.

z From the above it is clear that the land revenue demand constituted, one, the collections made under Ain Mal which as the relevant evidence shows amounted to 50% of the total produce;<sup>(91)</sup> two, the expenses incurred in the collection of land revenue amounting to 5.6% of the produce, the total being 55.6% of the whole. Besides, these, the peasantry was also subject to miscellaneous taxes as discussed above. At present we are not in a position to ascertain the magnitude of demand from these sources. Tentatively speaking these constituted about 10 to 12 %.<sup>(92)</sup> Hence the total demand on the peasantry appears to have been a little over 60%.

Sewai Jama :

The second category of revenue viz. the Sewai Jama includes the extra and miscellaneous collections made over and above the original land revenue.<sup>(93)</sup> The whole of these cesses were known in Gujarat under the name of Veras, a word synonymous to the putty of the Deccan and lag-bag or (abwab) in Rajasthan.

But before we deal with these veras, mention may first be made of the collections made under Sayer Zakat  
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91. Col. Walker, Op.cit., P. 4.

92. This percentage has been drawn tentatively mainly based on information in the Modi documents.

93. H.W.Wilson, Op.cit., P. 593. Molesworth also gives a somewhat similar meaning.

which included in the main the land customs - viz. town and transit duties. A detailed description of these will be given in the eighth chapter suffice is to say that the levy of these customs was very irregular and at many times oppressive, proving a deterrant to mercantile activities. However, it was the Sayer collections which were the principal source of revenue under Sewai Jama in all, the parganas of the Kheda Collectorate.

*Dundfoorey*  
*ph* Dundfoorey or fines generally levied by the Kamavis-  
 dar, who was the magistrate was another source of income. 9  
 They were levied on the cultivators as well as the non-  
 cultivators. *unjust - my post*

Besides, there were a large number of Veras collected under the head of Sewai Jama and to some extent appear to be of quite indiscriminate<sup>w</sup> nature. There are a few which could be seen in existence in all the parganas while there are a few which are found in one pargana or even one village only. We can classify them under three main heads :

1. Trade and occupation taxes
2. House taxes
3. Imposts of a miscellaneous character.

The trade and occupations taxes although under many names differed little in their character, operation or the classes of persons they fell upon. The most common of these impost was the tax passing under the name of Kusba



or Mahajan Vera. Like the Mohturfa of the Deccan it fell on all occupations. In one village it was paid by the wealthy Banian and in another by the poor and petty cloth maker. Sometimes it was an immutable tax fixed long since on the crafts and trades of a town or a village collected by themselves and never varying except when partially remitted during years of scarcity and distress, in others the tax was levied assamee (or individuals) and changed annually according to the means and profits of the trader. It may be mentioned here that the Kunbis, Brahmins and Bhats were exempted from the payment of this tax. The highest amount of payments were paid either by the Banians or Dhers. The other categories of caste also paying the Kusba Vera included gardeners, goldsmiths, Borahas, Rabaries, Lubanas, Kolies, Oilmen, shopkeepers, wagrees, carpenters, potters, fishermen, and cloth makers and traders. Thus briefly speaking it was levied on the banians, village craftsmen and traders.

The rates of assessment of this tax varied from village to village and pargana to pargana. For instance in the Mehamdabad pargana the highest rate of assessment was Rs.22.1.0 while lowest Rs.1.0.0 in Borsad or Petlad parganas they ranged from Rs.0.12.0 to Rs.23.0.0.

Another trade tax common to most of the parganas of the Kheda Jilla was the Oodar Vera. It only differed from the Kusba Vera in its being in all cases fixed in its amount and in most villages falling on single castes chiefly the Dhers. It was considered as one of the most ancient cesses in Gujarat imposed on a guild of traders who themselves collected the ~~cess~~<sup>amount</sup>. It was also paid by the Kolies, Sepoys, Patidars, Gardeners, Fishermen, Smith, Carpenters, Boras, Rabaries and Banians.

One another of the numerous branches of the Kusba Vera was the Muswaree Vera as it invariably fell on some occupation or other wherever it was levied. It appears that this Vera was first imposed by Muhammed Khan Babi in the Town of Kheda about the year 1737 A.D. possibly to defray the expenses of either of its walls or police. However it is difficult to say in what manner the assessment was first fixed and the character of classes upon which it was originally imposed. It might however be considered to have partaken partly of the nature of a tax on trades and professions and partly upon houses. There were three categories of people who were granted exemption from this tax viz. (1) Brahmins, Bhats and Charans, (2) the professionally religious as Gosains and Bairagis, (3) Handi craftsmen such as masons, tailors, chunam makers and others were excused from this tax being expected to work for the government when called.

upon without remuneration. (94)

The amount of assessment taken from each individual under the head of Muswaree Vera was irregular and arbitrary, there being in existence no fixed rules for its collection. Thus it appeared that a great portion of the houses paid nothing while there were some families who did not possess any houses of their own but still the tax was collected from them. Some tradesmen and professional classes paid in the lumpsum only a trifling amount whilst there were individuals and families on whom the assessment fell comparatively heavy. (95)

The second category of veras viz. the House assessments were paid mainly by non-cultivators, idlers and persons subject to no other taxes. They passed under many names such as Ghur Vera, Ghur Bharra, Moharana, Betaler Vera, Mull Vera, Muswaree Vera and others. In most instances they appear to have been levied on persons permitted to settle and build on government lands. In the Petlad pargana the Ghur Bhara was a ground tax and paid mainly by Banians. Its rate of assessment here ranged from Rs.1.0.0 to Rs.18. In the Nadiad pargana it was similar to the Muswaree Vera and paid chiefly

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94. J.D.V. 1827, No.15/141. In the Ahmedabad and Broach districts this tax was levied from the professional and trading classes while in some instances it was paid by graziers as well.

95. Ibid.

by shopkeepers, its rate ranging from Rs.0.11.0 to Rs.12. In the Kheda Kusba it was a house tax levied from non-cultivators in the town of Kheda and paid mainly by the Banians, Rowsar, watermen, washermen and Boras. In the Matar pargana again it was levied on those non-cultivators who had built on government lands its rate varied from Rs.11.0.0 to Rs.8.0.0.

The Ghur Vera in the Petlad pargana was a house tax levied on those cultivating alienated lands and thus paid by cultivators. Its rate of assessment ranged from Rs.0.8.0 to Rs.9. Moharana appears to have been a tax on the sale of houses in the Nadiad Pargana. It was not fixed and its collection was rather irregular. (96)

The third category of Veras viz. imposts of a miscellaneous character include in the main, the following taxes :

1. Ghee Vera - as the name applies was a duty or contribution on ghee. It was generally paid by Banians, Kunbis, Rajputs, Sootars, Bhoees, Boras and Dhers. (97)

2. Dallali Vera - prevalent mainly in the Nadiad par-

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96. Daftar No. 289, Pudka No. 4, No.1, CROB

97. R.D.V. 1836, No. 7/694, P. 85.



gana was paid by the Dallals of the village on account of which they claimed certain fees on sale of sundry articles sold within the Kusba. (98)

3. Conth Vera - was in some instances a grazing tax while in others it was in lieu of a camel formerly presented to the government by the Rabaries who reared these animals.

4. Kallal Bhatti - was a tax on spirituous liquors.

Brief mention may be made of some other taxes as Ghor Vera - a tax on animals; sootar chamar - tax for thread and leather; Rukppa Vera - levied for defraying the expenses of guards for the village; Gowaleo Vera - a grazing tax; Hat Bhara - a shop tax on those living outside the gate in Kusba Kheda; Choragur Vera - trade tax on ivory turners.

#### Changes under British :

The British made no changes in the revenue system in their early years of rule in Gujarat. At that time it was felt that after the experience of a better management, most of the territories which had been ceded to the East India Company in Gujarat would yield without oppression more than the estimated Jama. (99) Two sources

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98. R.D.V. 1803, No. 38, P. 814.

99. R.D.D. 1803, No. 38, P. 23.

for increase in revenue were observed viz. the cultivation of the extensive tracts of waste land and the recovery of the illegally alienated lands.<sup>(100)</sup> Thus it was stated in about a decade after the cessons that the newly acquired territories of the Kheda Collectorate viz. Nadiad, Matar and Mahundha showed an increase in revenue resulting mainly from causes above-mentioned.<sup>(101)</sup>

Generally speaking there were vast fluctuations, in land revenue from year to year (see table, Chap. III/ No.2) resulting from the favourableness or otherwise of three significant causes viz. natural, administrative and economic. Natural causes were dependent on the state of the seasons whether dry or favourable or marred by two heavy rains. Thus the land revenues of two particular years viz. 1824/25 and 1833/34 were much depreciated in amount on account of the failure of rains.<sup>(102)</sup> In the heavy rains during the season of 1837/38 also caused a decrease in revenue as much of the cultivable lands were flooded.<sup>(103)</sup>

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100. Ibid., 1805, No.48, P.1937.

101. Ibid., 1813, No. 88, I P.2027.

102. R.D.V. 1825, No.7/117, P. 747-752; Ibid., 1835, No. 5/627, P. 236-245. During these years remissions had to be granted to the cultivators to an appreciable extent.

103. Ibid., 1839, No. 10/973, P. 8.

Administrative causes included these changes from time to time which were affected by government for the improvement of the different parganas. Here mention may be made of the Talati Regulation of 1814 A.D.<sup>(104)</sup> The information supplied by the Talatis not only led to the discovery of hidden resources of revenue but also helped in the equalisation of the rates of assessment of one village with these of another. All these steps led to an augmentation in land revenue.

Economic causes included extent of lands brought under cultivation agricultural stocks in the possession of cultivators, the recovery of alienated lands, the increase or decrease in the cultivation of Salami lands and the price of grains.

It will be quite relevant to study the improvement of two parganas viz. Matar and Mahundha since their cessions to the British, in 1803/04. The Matar pargana in that year yielded Rs.153935.1.0 and in 1825/26 Rs.220893.0.73 showing an increase of about 43%.<sup>(105)</sup> Likewise the Mahundha pargana underwent the most rapid and surprising improvements.<sup>(106)</sup> This increase in

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104. R.D.D. 1820, No. 149, P. 379.

105. R.D.V. 1827, No. 29/182, P. 165.

106. Ibid., P. 279-280.

revenue was mainly due to agriculture being extended and much of the hitherto alienated lands being recovered.

Remissions, though of a smaller amount, continued to be granted to cultivators on account of the partial failure of crops in certain years, as well as due to poverty. Before admitting the remissions, the strictest scrutiny was made into the whole Khata or holding of each applicant and the actual losses by the outturn of their fields was most carefully ascertained through the agency of the several mamlatdars, panchayats and others trustworthy and well informed in such matters.<sup>(107)</sup> The principle by which remissions were granted was generally understood to be that government was not entitled to more than half of the gross produce of the entire cultivation of each claimant.

Besides land revenue the amount of revenue derived from others sources was also significant. This included in the main sayer or town and transit duties and other veras and taxes levied in the agricultural as well as non-agricultural sectors. The source from whence this revenue was derived was very undertain and hence there were frequent fluctuations in its amount from year to year.

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107. Ibid., 1843, No. 10/1452, P. 15.



From 1830s onwards enquiries were conducted into the different imposts levied besides the land revenue in the Bombay Presidency and it was generally felt that a number of them were a permanent load on the industry and production in both the agricultural and non-agricultural sectors.

The first to be abolished were the transit duties from 1st November 1836 A.D.<sup>(108)</sup> to the amount of Rs.64800 in the Kheda Collectorate.

Besides the transit and town duties, veras constituted an important part of the revenue as has been discussed earlier. Measures for the abolition of some of them were suggested by the collectors of the Kheda collectorate, from time to time. About 17 items were abolished under date 7th January, 1836 amounting to Rs.8617.8.6 including Dallalee farms and Mapa (weighting upon tobacco, grain and others produce)<sup>(109)</sup> The Muswaree Vera was also done away with in 1836 A.D.<sup>(110)</sup> These measures relieved the ryots to a considerable extent and helped in improving their circumstances, it was officially reported

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108. R.D.V. 1839, No. 8/971, P. 239.

109. These included Lucknee and Khurch Vera, Bhagul Khurch Vera, Bhoda Khurch Vera, Vajputtee Vera, Hajeerpur Vera, Ghee Vera, Poth Vera, Swadia Vera and Ghasdana Vera. For ref. see R.D.V. 1836, No. 7/694, P. 84-85.

110. Ibid., 1837, No. 85/843, P. 162.

in 1837 A.D.<sup>(111)</sup> Of course the abolition of these veras had a direct effect on the revenues and the year 1837-38 showed a decrease of revenue. However portions of the some of these taxes viz. mapa of farm for measuring goods, Dallalee or Brokerage farm, Tolamee or weighing farm, ghee verah, raja vera or tax upon reaping crops, Veajputtee Vera or tax for defraying interest and exchange on revenue and Poth Vera or tax upon the skin of dead animals were still in existence under different names, the total amount of which was Rs.6086.11.1 and were abolished under date 19th December, 1837.<sup>(112)</sup>

Thereafter the attention of the government was drawn towards the town duties, kussub veras and other such taxes which were still levied in the Kheda collectorate. . . . Mr. Borrodaile and Hangford submitted two detailed reports on the town duties and other taxes levied in the whole of Gujarat as well as other parts of the Bombay Presidency. After an alternative consideration of these reports, the government was of opinion that these extraordinary and multifarious exactions (including town duties and 65 other Veras<sup>(113)</sup> in the Kheda Collectorate) were to be abolished

111. Ibid., 1837, No.12/770, P. 218.

112. Ibid., 1840, No.13/1097, P.201. It may be mentioned here that the abolished taxes were a part of land revenue as well as sayer.

113. Ibid., 1844, No. 134/1691, P. 83.

as had been done in other Presidencies of India.<sup>(113.a)</sup>

To make up the deficiency in the revenue it was proposed that the excise duty on salt was to be raised from 8 to 12 annas per maund. Later it was raised from 12 annas to Rs.1/-.

It is difficult to state the exact magnitude of the land revenue demand under the British due to lack of evidence. Speaking on the whole of Gujarat, Alexander Mackay, states that the revenue from land was above 60%.<sup>(114)</sup> This shows that the magnitude of demand from the peasantry remained more or less the same as it was under the Marathas.

#### Revenue from alienated lands :

So far we have been concerned with the revenue derived from the lands under the direct control of the government. However apart from these lands, also called Talpad, there was the category of alienated lands, details of which have been studied in Chapter II. These alienated lands were held either totally rent free

113.a Ibid. 1844, No. 135/1692, P. 289. These veras included Bhat Jamin Vera, Chowkee Vera, Dharalo Vera, Ghasdana Vera, Ghora Vera, Oonth Vera, Khot Vera, and others levied in the agricultural and non-agricultural sectors.

114. Alexander Mackay, Op.cit., P.123.

or subject to a rent,<sup>(115)</sup> which was generally less than what it would have been, had the lands been under government control. The revenue from these lands was derived by the Government through different means as follows :

(1) Salami - was the most popular means by which the rent free land contributed to the government revenue. Regarding its origin it is stated that when under the Muslim kings of Gujarat, land was divided into talpad and wanta, the holders of the latter in token of obedience engaged annually to repair to the ruler on which occasion they made presents.<sup>(116)</sup> These presents increased as the Mughal rule acquired strength and at length they were exempted from attending the court on paying a small fine equal to the amount of their Nazar, as an acknowledgement of their holding their lands from the ruler. This came to be later called as salami. Thus originally it was properly intended as a simple acknowledgement of fealty to the ruler and its amount was often little more than nominal. Later it developed into a useful method of taxing land illegally alienated or held on a doubtful tenure. Thus in some cases lands originally (illegally) alienated by village officers had subsequently a small

115. Lands held rent free were termed Nakru while those paying a quit rent salami.

116. Vaze's Manual, Section II, No.4/A, P.A. P.2515-16.

quit rent imposed on them either by those very officers, the farmers or leaseholders of the village to meet the deficiencies in the government revenue.<sup>(117)</sup> Similarly during the British sway in Gujarat, the vechan and giranias lands were excluded from the recognised tenures of the country until Reg X of 1831 was passed. The holders therefore of such land frequently agreed to pay a small quit rent in order to avoid a tedious investigation of their rights. Such compromises were considered in accordance with Section 48 of the Regulation XVII of 1827 and the custom of the country. Thus instead of resumption the holders of the alienated lands were asked to pay a salami or quit rent on account of them and the lands were thus left in their possession. In some cases the salami was equal or even more than the full assessment and thus there were constant applications for permission to throw up salami lands on that account.<sup>(118)</sup>

The rate of the salami assessment was regulated by no fixed principles either under the Marathas or the British. In some villages it was the custom to levy the salami according to the rate of beeghoti. In some, the salami was less than the rate of beeghoti and could not

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117. Ibid., P. 2517. This was frequently resorted to by the Marathas and thus by this method, the government did not loose much by such illegal alienations.

118. List No. 11, General Vol. 3, P.A.

be altered without the sanction of government. In some villages it was customary to levy the salami on waste lands in others only on that which was cultivated. The amount of salami fluctuated annually,<sup>(119)</sup> and so did its rate which varied from a few annas per beegha to nearly a full beeghoti.<sup>(120)</sup>

Indeed the salami lands in many villages of this Jilla paid according to usage, even if they remained uncultivated. However when the ryots were found incapable of paying the salamis from indigency it became necessary to grant remissions. Enquiries were made into the condition of some of the proprietors of salami lands from 1830 to 1836-37 and it was found that during this period 115 individual proprietors had died without heirs, 71 had left their villages and 191 were paupers not possessing ploughs or cattle. The lands of the latter 191 cultivators who were in no position to pay the salami were sanctioned as government property in 1837-38.<sup>(121)</sup>

Numerous local varieties of salami lands were acquired in and recognised as the custom of the country.<sup>(122)</sup>

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119. Ibid., 1840, No. 131/1215, P. 172-173.

120. Ibid., 1843, No. 10/1452, P. 25.

121. Ibid., 1839, No. 10/913, P. 32-33.

122. Ibid., 1841, No. 11/1240, P. 43;  
Ibid., 1844, No. 10/1567, P. 97.

It may be mentioned here that any sort of alienated land was liable to be assessed as salami. Mention may be made here of three main varieties<sup>(123)</sup> of salami lands.

(a) Oodhur salami. It was an unvarying quit rent and generally confined to the wants estates which paid a fixed sum in the lump and not according to the fields comprised in the estate.

(b) Kaem Salami. It was a fixed sum paid on account of the alienated field separately and was always levied whether the field was wholly or partially waste or cultivated. This cess was sometimes a lump sum on the field but more commonly was a beeghoti rate and varied between different fields in the same village, sometimes according to the quality of the soil and sometimes according to the caste of the owner.

(c) Salami on cultivation. If certain alienated fields were cultivated wholly or in part, salami at a certain rate was levied, but if they remained entirely waste only half that salami was levied.

(2) Swadea was one of the important cesses levied on alienated lands in Gujarat. It was an extra cess upon all alienated land both salami and nakru and exacted

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123. Bombay Government Selections No. CXIV, P. 534-537.

from the government cultivators who cultivated these lands.<sup>(124)</sup> It was never taken from the holders of the alienated lands who directly cultivated their land themselves or by assistance of their families and private dependents.

The avowed cause for this assessment was to prevent ryots leaving government land to cultivate the rent free lands.<sup>(125)</sup> In fact, this tax seemed to be simply the purchase of the labour of a government cultivator. The existence of swadea tax was considered as highly essential to restrain refractory cultivators from resorting to the cultivation of free and quit rent lands.

However at times the swadea tax was considered objectionable as interfering with the free agency of the ryots.<sup>(126)</sup> Though in its amount it appeared as a trifling tax, yet it was seldom felt so by the inhabitants. Where it was levied the land had to satisfy three parties, the government, holder and the cultivator and thus where the land was mediocre the latter derived little profit from it, after paying the two former classes.

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124. Vaze's Manual, Section II, Part 4A, P.A. P.2522; R.D.V. 1843, No. 10/1452, P. 25.

125. R.D.V. 1824, No. 16/100, P. 304.

126. Ibid., 1843, No. 10/1452, P. 25.



Like salami, the rate and amount of swadea was not regulated by any fixed principles and varied in different places. It was not distinguished from salami except that it was exacted from Talpad cultivators alone while the former was taken in differently from all.<sup>(127)</sup> Its levy in most villages was regulated by local usage and it averaged generally about a third of a full assessment.<sup>(128)</sup> On the transfer by sale or mortgage of alienated lands (whether salami or nakru) the purchaser usually became liable according to the custom of the village to a swadea which varied according to the caste of the purchasers,<sup>(129)</sup> Kunbies paying the highest amount. Like Salami, there were different categories of swadea in existence, the main being as follows :<sup>(130)</sup>

(i) The swadea was in the form of extra cess, in some villages, calculated according to the area of crop cultivated in, or caste of the main cultivating the alienated land to which it related, payable both by the owner and by the person cultivating it, whether the two were identical or not. Thus the levy here was on cul-

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127. Ibid., 1824, No. 16/100, P. 305.

128. Ibid., 1843, No. 10/1452, P. 26.

129. List No. 11, Kaira Vol. 34, Pune Archives.

130. Vaze's Manual, Section V, No. 3-D, P. 7453;  
Bombay Government Selections, No. CXIV, P. 539-543;  
R.D.V. 1841, No. 11/1240, P. 44.

tivation so that if the land was cultivated no matter by whom the swadea was due. This was in reality a salami or quit rent under another name.

(ii) Kheroo Swadea - This was beeghoti on cultivation levied whenever certain alienated lands were cultivated by any one but the owner or sometimes only when cultivated by persons of particular castes as koonbies, katchias as tenants of the owner. The rate varied according to the caste of the cultivator and if the land was salami, sometimes the salami was deducted from the swadea and sometimes not.

(iii) Maliat Swadea - Whenever certain valuable crops such as sugarcane, tobacco, pepper, turmeric etc. were grown in certain alienated lands, a beeghoti on the area so cultivated was levied.

(iv) Pargana Swadea - If certain castes as patidars, koonbies and katchias cultivated lands in another village than that in which they resided they paid in addition to the regular beeghoti on government lands a small beeghoti on cultivation called as above.

Swadea was not unknown under the Maratha Government but it was comparatively little employed by them. Thus in most cases it appears to have been first imposed by the early British collectors in order not only to raise

a direct revenue from alienated lands and thus prevent loss, but also to avoid the risk of government lands being thrown out of cultivation by the holders of alienated lands letting them for less than the government rates of the village. (131)

In their eagerness to tax the alienated lands, the British Collectors at times indulged in unauthorised exactions, which were later remitted by the Governor-in-Council, on petitions of the sufferers. Here we may cite two instances of petitions. One by the Bhats of the village of Veheloy in the Petlad pargana who petitioned in 1821 against the levy imposed by the Kamavisdar on them on account of the Patel of their village being dilatory in paying the revenue. (132) In another petition by one wanta holder, it was stated that the collector had imposed an extra levy of the salami which amount was remitted by the Governor in Council. (133)

The swadea, however, was not as extensively imposed in the Kheda as in the Ahmedabad collectorate by the Britishers. In the latter collectorate, the collector Mr. Dunlop at once imposed a Swadea of one third on all

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131. Vaze's Manual, Section V, No.3-D, P. 7457.

132. R.D.V. 1821, No. 2/2, P. 37-47.

133. Ibid., 1838, No. 89/949, P. 9-19.

rent free lands cultivated by government ryots in 1820.<sup>(134)</sup>  
 However it was soon felt that this new levy of Swadea  
 was oppressive on the ryots and abolished it in 1826.<sup>(135)</sup>  
 The old swadea levy, however, was allowed to continue,  
 in both the Ahmedabad and Kheda, collectorates. For the  
 year 1821-22, the total alienated land held under diffe-  
 rent tenures amounted to about 51.75 per cent of the total  
 land in the Kheda Collectorate (including both arable and  
 unproductive).<sup>(136)</sup> Out of this about 35.46 per cent  
 land was held under no rent i.e. they were Nakru while  
 64.54 per cent paid salami and swadea to the government.  
 The amount of salami and swadea amounted to Rs.6061 in the  
 Mehemdabad pargana being an average rate of Rs.0.3.63 per  
 beegha,<sup>(137)</sup> in the Nadiad pargana it amounted to about  
 Rs.72118 which gives an average of about Rs.1/- per beegha,<sup>(138)</sup>  
 in the Mahundha pargana it amounted to Rs.93000 with an  
 average of Rs.1.1.30 per beegha.<sup>(139)</sup>

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134. G.W. Forrest, Mountstuart Elphinstone, P. 506;  
R.D.V. 1831, No.17/345, P. 8.
135. R.D.V. 1831, No. 17/345, P. 1.
136. See the Table in Chap. II/No.2. For Ref. See  
Selections No. XI.
137. S.R.B.G., <sup>No. XI</sup> P. 62.
138. Ibid., P. 67.
139. R.D.V. 1827, No. 23/177.

In the year 1837 the proportion of salami and Nakru lands was 95.79 per cent and 4.21 per cent respectively. Thus by this time we find a greater part of the alienated land paying a quit rent. The amount of revenue derived from salami and swadea in this year was about 22 per cent of the total revenue which shows that about  $\frac{1}{4}$  of the revenues of the government were derived from alienated lands (see table, Chap. III/No.3)

This trend continues in the following years as well (see table, Chap.III/No.4). Wherein the amount derived from Salami and Swadea lands averages about 24 per cent of the total land revenues of the government. Apart from salami and swadea, there were other ways of taxing the alienated lands as well. The total amount of these alienations from 1847-48 to 1849-50 averages to about 35 per cent of the total land revenue from this it is clear that the greater part of the alienated revenue was derived by salami and swadea.

From the years 1841-42 to 1846-47 (See table, Chap. II/ No.1) the area of land under salami and swadea amounts to about 40 per cent of the total cultivable land under government. Thus we find that the government suffered a significant loss in revenue by practices of alienations. For though the area under them (here we speak only of salami and swadea) was 40 per cent of the total land, they contributed to only about  $\frac{1}{4}$  of the land revenue.

(3) Apart from salami and swadea, there were other ways of taxing the alienated lands also.

(3) Betali Vera - If a cultivator of a Narwadar left his Khata waste and cultivated alienated lands, he was liable to pay this Vera to the Narwadar. This Vera thus appears similar in nature to that of the swadea discussed earlier.<sup>(140)</sup>

(4) Veta system - The alienated land was in numerous cases indirectly assessed under the khatabandy system of imposing on the veta of the khata a much higher rate when the holder was a proprietor of alienated land as well as a government cultivator, especially if he belonged to the caste of Patidars and Kunbis.<sup>(141)</sup> This system has been discussed in detail in chapter II.

(5) Chitiamun - Owners of alienated land annually paid a fixed sum varying from Rs.0.1.10 to Rs.10.14.0 per beegha under the above levy. It was originally for leave to cultivate.<sup>(142)</sup>

(6) Piao - Whenever water was taken for irrigation from certain government wells into any land, government or

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140. Ibid., 1836, No. 89/949, P. 1-3.

141. Ibid., 1821-22, No. 21/45, P. 792; Bombay Government Selections, No. CXIV, P. 694.

142. Bombay Government Selections No. CXIV, P. 536..

alienated, a piao generally of Rs.1 per beegha of irrigated cultivation was levied.<sup>(143)</sup>

(7) Chakli or Pairda Vera - Whenever irrigated produce was raised whether in government or in alienated lands by water from certain alienated wells or from Dhekories in the river situated in alienated lands, a cess between Rs.0.4.7 and Rs.1.9.6 was levied for each Pairda (or wheel on which the rope to lift the water worked) used.<sup>(144)</sup>

(8) Hull Vera - It was a sum varying from a few annas to Rs.20 levied in a lump from certain persons named in the village books and in some villages from all persons of particular castes as Kolis, Grassias, Muslims, Sepoys etc. in addition to the beeghoti on their government land or salami or alienated land. In some cases it was a sum levied from certain persons upon each plough i.e. the pair of bullocks used in agriculture whether the land cultivated be government or alienated.<sup>(145)</sup>

In some cases if a Kunbi migrated from one village to another, he was not allowed to take up any government lands except veta land. But if without taking them up

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143. Ibid., P. 552.

144. Ibid.

145. Ibid., P. 545.

he lived in the village as a labourer or tenant of alienated lands, he was charged under the name of hull vera from Rs.0.14.7 to Rs.4.8.10 according to his circumstances.<sup>(146)</sup>

Generally speaking the Khata Vera was similar in nature to that of the Hull Vera. In some cases it was levied from all Kolies at the rate of Rs.0.12.0 per beegha whether the lands they held were government or salami.<sup>(147)</sup>

Details of Hull Vera and Khata Vera have been already studied earlier. The Hull was instatuted by the Marathas to make up for the deficiency caused by Salami and Nakru lands and it were the kolis, rajputs and muslims mostly on whom this tax was fixed.<sup>(148)</sup> Here it may be mentioned that when these veras in the alienated lands were abolished by the British in the early 1840s, salamis in proportion to the capabilities of the soil of the rent free land were increased in order to make up for the lose.<sup>(149)</sup> Of course this measure was objected to by the holders of salami and nakru lands. For whenever they were in need of money for marriage or funeral expense or any other purpose, they had always been able to produre it by mortgag<sup>ing</sup>ed

146. Ibid., P. 547.

147. Ibid., P. 545.

148. List No. 11, Statement and Papers Kaira Vol. 1, P.A.

149. Ibid.



a portion of their private lands as the latter were incumbered with any assessment save the plough tax which the mortgager continued paying. But once an assessment was fixed on such lands, the holders were not able to get any banker to take their lands in mortgage.

(9) Rukhpoo - All government Khatabandy and alienated salami lands, except when owned by Desais, Majumdars and Sepoys, who were exempt, paid on cultivation a beeghoti of Rs.0.3.8 on account of the charges of the village watchmen. (150)

Expenditure :

An understanding of the financial structure of the Kheda Collectorate would include the management of the ~~pecuniary~~ <sup>pecuniary</sup> resources or in other words the expenses entitled in the revenue administration for which we have information for a few parganas, during the period when the Marathas held sway in Gujarat. In some instances, the expenses were more than the Jama collected in that particular year. On an average, the total expenses accounted for about 95 per cent of the total Jama collected. (150.a)

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150. Bombay Government Selections No. CXIV, P. 553.

150.a This and the following percentages have been drawn from relevant evidence in the Modi documents.

The Modi documents speak of two broad categories of expenditure entitled viz. Tahwil and Shahiroo. Tahwil denoted a collector's treasury and in the main included expenses entitled under the heads of Rasad and barat, Rasad has already been discussed herein, it included the amount paid to the Sahukar or any other person who had given in advance a part of the revenue. Barat was an assignment or order upon the revenues or a treasury.<sup>(151)</sup> The amount of rasad averaged around 50 to 55 per cent of the total expenses. Wholly speaking the expenses under Tahwil accounted for 80 to 86 per cent of the total.

Shahiroo may also be discussed under two main heads viz. Badal Mushaira and Kherij Mushaira. Badal Mushaira signified wages or pay especially to hereditary or public officers or servants of an establishment. It accounted for 4 to 8 per cent of the total expenses. It included the salaries to the Kamavisdar, Majumdar, Fadnis Karkuns and to the Sibahdis employed for the collection of revenue and the protection of the pargana.

Kherij Mushaira accounting for 8 to 10 per cent of total expenses included a variety of heads - presents, occasional extra allowances made to public servants (Siapa and Inam) costs of entertainment (Dehangi Kharch)

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151. Molesworth, Op.cit.

and charities (Devasthan, Dharmadaya and Warshasun) and Sahukari Khurch or expenses entitled on account of Rasad viz. Vyaj and Manoti paid to the Sahukar. Shahiroo on the whole accounted for about 13 to 20 per cent of the total expenses.

There was an appreciable decrease in the amount of expenses under the British. The vast expenses incurred on account of Rasad, Vyaj, Manoti and Warat under the Marathas were done away with entirely in the early years of British rule. The attention of the British was also directed towards the village expenses. These included the contingent expenses of the village, the Magumdar's and Desais fees, Giras payments, Dharmadaya or charitable donations for the support of temples and religion persons, the talatis pay and occassionally an inam to the Patels.<sup>(152)</sup> Of course, the items included under this head varied much in different parganas. The percentage of these village charges on the gross revenue averaged between 10 to 20 per cent on the gross revenues in the different parganas of the Kheda collectorate.<sup>(153)</sup> Being in the hands of the managing Patels, the village expenses were made the source of increased emoluments by these officers.<sup>(154)</sup> It

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152. S.R.B.G., No. XI, P. 117.

153. Ibid.

154. Bombay Revenue Selections, No. CXIV, P. 738.

was therefore suggested that while the indispensable charges were to be provided for, those of a contingent nature were to be controlled properly. The village expenses accounted for only about 1.86 per cent on the revenues, while the salaries of the village officers both hereditary and stipendary about 6 per cent, this gives a total of 7 per cent only for the whole of Kheda Collectorate. The other expenses of the district included allowances to covenanted Europeans officers (accounting for about 3 per cent on the revenues) Huzoor Kutcherri charges (1.3 per cent), District Kutcherri charges (3.3 per cent) and District Hereditary officers (1.8 per cent). This gives us an average of about 17.59 per cent as the total charges on the gross revenue of the Kheda Collectorate.<sup>(155)</sup>

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155. R.D.V. 1843, No. 10/1452; Ibid., 1849, No. 20-21;  
Ibid., 1851, No. 21.

## Chapter - III / Table No. 1\*

Average of Ain Mal and Sewai Jama in the Kheda Collectorate  
1752 - 1815.

Average for the number of years and name of par- gana	Total Jama	Ain Mal	Cesses besides Ain Mal	Total	Sewai Jama
1. Petlad 1752-53 to 1793-94	325273	255163 78.44%	4310 1.32%	259473 79.76%	25232 7.75%
2. Nadiad 1779-80 to 1795-96	220903	184246 83.40%	5415 2.45%	189661 85.85%	24825 11.23%
3. Mahundha 1773-74 to 1802-03	75577	53692 71.04%	4772 6.3%	58464 71.34%	4933 6.5%
4. Matur	122202	105296 86.16%	11174 9.14%	116470 95.3%	5701 4.66%
5. Mehemdabad 1731-32 to 1787-88	14735	11668 79.18%	565 3.83%	12233 83.0%	2502 16.99%
6. Thasra	22641	20122 88.87%	969 4.27%	21091 92.14%	1878 8.29%
7. Thamna 1752-53 to 1815	32438	29803 91.87%	414 1.27%	30217 93.14%	2428 7.48%
8. Antroli 1754-55 to 1815	12527	2224 88%	-	2417 95.64%	110 4.36%
9. Kapadvanj 1805-06 to 1816-17	35487	22028 62.07%	-	-	14450 40.71%
10. Chauth of Cambay 1752-53 to 1802-03	84163	64465 64.71%	-	-	14396 17.10%
11. Balasinore and Virpur 1761-62 to 1791-92	6897	5162 74.84%	-	-	1735 25.16%
12. Jilla Kheda	32938	14524 44.09%	-	-	18414 55.91%

\* The relevant Modi documents have been referred to  
complete the above data.

## Chapter - III / Table No. 2\*

Statement of alienated lands in the Kheda Jilla paying taxes to government as Salami and Swadea <sup>(in Beeghas)</sup>

Names of Parganas	Salami lands	Amount of Salami Tax	Nakri lands	Amount of Swadea tax	Total Area under alienation	Total of salami of Swadea
1. Kheda	2757.17.3	1747.14.9	-	-	2757.17.3	1747.14.9
2. Matar	46493.3.6	66619.12.6	1853.15.0	1544.11.5	48496.17.6	68164.7.11
3. Mehmoodabad	6021.15.0	4520.12.10	99.10.0	1012.2.3	6121.5.0	5533.7.11
4. Dholka	11187.11.7	8217.14.3	187.4.0	30	11374.15.0	8247.14.3
5. Dascroi	4913.17.0	7999.6.7	510.0.10	524.7.4	5423.17.0	8523.13.11
6. Sandana	5193.3.7	5034.10.4	279.15.0	585.9.0	5472.18.7	5620.3.4
7. Thasra	22309.6.10	15859.4.8	535.5.0	174.10.6	22844.11.10	16033.15.2
8. Oomret	3147.15.13	3765.3.6	-	-	3147.15.13	3765.3.6
9. Kapadvanj	19620.1.5	14850.0.11	673.10.0	655.11.3	20293.11.5	15505.12.2
10. Antroli	6287.0.15	5555.4.9	18.	5.8.0	6305.0.15	5560.12.9
11. Mahundha	47637.6.19	81827.6.10	562	480.4.2	48199.6.19	82307.11.0
12. Alina	31198.12.4	41788.3.0	289.17.10	301.3.3	31488.9.10½	42089.6.3
13. Nadiad	37801.6.15	58744.1.6	3487.16.15	3385.1.0	41289.3.10	62129.2.6
14. Bhalej	399	634.2.0	8	22	407	656
15. Napad	9060.6.16½	9261.0.0	93.10.0	82.12.0	9153.16.16½	9343.12.9
16. Borsad	51908.6.3	67812.3.10	4738.2.0	3807.11.11	56646.8.3	71619.15.9
	305936.9.19	394233.7.2	13436.4.15	11711.12.1	319372.14.14	405945.3.3

\*R.D.V. 1840, No. 131/1215.

Chapter - III / Table No. 3\*

Statement showing the total average revenues of the Kheda  
Collectorate between the year 1819-20 to 1849-50.

Years	Land Revenue	Land and Sea customs and others	Total
	Rupees	Rupees	Rupees
1819-20 to 1824-25	1812278	162198	1974476
1825-26 to 1829-30	1795455	86339	1881794
1830-31 to 1836-37	-	-	1798117
1840-41 to 1844-45	1787004	955384	1882542
1845-46 to 1849-50	2388041	50677	2438718
	1945694	313649	1995129

\* The information in this table has been derived from  
the relevant British records, especially the annual  
reports.

Chapter - III / Table No. 4\*

Statement showing the revenue derived from Salami and Swadea lands

YEAR	Salami and Swadea	Average rent per beegha	Gross land revenue	Percentage out of total revenues
1841-42	375793.8.0	1.2.5	1517298.11.7	24.12.3
1842-43	378502.6.2	1.2.6	1533495.10.4	24.10.11
1843-44	376057.1.9	1.2.8	1537888.2.6	24.6.8
1844-45	375502.15.5	1.2.4	1553886.5.4	24.2.8
1845-46	371573.0.4	1.3.5	1521275.4.7	24.6.10
1846-47	374743.3.2	1.4.0	15650032.2.2	23.15.2

Statement showing the proportion of revenue derived from alienated land and that from government lands

YEAR	Amount of <del>of</del> own alienations	Amount of land revenue	Total Land revenue
1847-48	844388.5.3 35.34%	1544555.13.1	2388944.2.4
1848-49	853309.6.0 36.27%	1505642.15.1	2358952.5.1
1849-50	853228.11.10 35.40%	1556897.5.2	2410126.1.0

\* R.D.V. 1843, No. 10/1452, P.18; Ibid.; R.D.V. 1844, No. 10/1567, P. 23; Ibid.; R.D.V. 1846, No.14, P.40; Ibid.; R.D.V. 1846, No.15, P.30; Ibid.; R.D.V. 1849, No.20; P.49; Ibid.; R.D.V. 1849, No.21, P.25; Ibid.; R.D.V. 1851, No.21, P.50; Ibid.