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Rates and Methods of Land Revenue Assessment in Tehsils of Colonial District Multan (1849-1901)

Abstract:

The present paper attempts to focus on the land revenue policy of the district Multan of the Punjab province. In spite of lack of resources, the method of land revenue collection was very stringent and cumbrous and as vexatious and extortionate as the assessment was so oppressive, which caused great hardships, debt and land alienation to the peasantry in this tract. Therefore, all these measures struck a heavy blow on the people of this region and affected the socio-economic life. What were the socio- cultural impacts of regional economic and judicial policies and how it penetrates as processes of continuity and change? Addressing the issues, the research aims at to develop deductive method for assessing its historic importance and analyze the region as case studies. This research derives its results by mixing historical, qualitative and quantitative methods of research. This research is based on original

unpublished official reports from British Indian Library London, Punjab Civil Secretariat Lahore

Key words: Land Revenue, Socio-Economic life, Tehsils, Colonial, Multan, Transformation

Introduction

Local history, since the middle of the nineteenth century, has aroused the interest of researchers and inquisitors who study the past of a certain region or community with the purpose of restoring collective and individual memory. At the scientific level, this reality is manifested in the multiplication of master's theses and doctoral theses on themes related to local history, fostering a wealth of innovative scientific knowledge and a new wave of historians interested in working on themes from different regions. And this phenomenon fittingly applies to the case study of Multan.

In District Multan, land revenue constituted the major source of government income. Land Administration system was concerned with social, legal, economic and technical framework within which land managers and planners operated. The professional competence and human resource development were important components of this system. Therefore, it was important to develop a framework that took into accounts both institutional and technical aspects for implementing land administration system, rates and methods of assessments in the context of land policy development.

Rates and Methods of Assessments

The assessment of native rulers was characterized by significant variety and flexibility. Under the efficient supervision of Diwan Sawan Mal, the method of assessment was made flexible and the revenue was collected partly

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in kind and partly in cash.¹ It enabled the state to collect large revenue without causing inconvenience to people. A grave fault in the pre-colonial assessments was the gross burden on land which prevented its fair distribution.²

The most convenient form of native assessments was the measurement by *patta*, under which a lease was given for a plot of land, usually an estate near a well. The assessment is fixed at a lump sum, generally Rs.12 but often rising to Rs.20 or even exceeded that. That type of assessment did not cover the whole area belonging to the well but it covered all the cropping whether by well or canal about 15 or 20 acres per well. In some of the higher *Rawa* villages outside the reach of canal irrigation a rate of Rs. 2 or Rs. 3 per well yoke was sometimes substituted for the ordinary *patta* assessment.³

British Government, Immediately after annexation of Multan, issued for the introduction of fixed cash assessments throughout the district. These orders were carried by Lieutenant James for the Shujabad, Lodhran and Mailsi *tehsils*, While, Mr. Edgeworth, the commissioner, was responsible for the greater part of Multan and Sarai Sidhi. This settlement was commonly known as *chaharsala*.⁴

The districts were, for the first time, placed under Summary Settlements and settlement was not carried out regular for many years due to lack of expenditure. Settlement operations required the framing of a record of rights in land and making of a fair assessment of land revenue. The accurate map of each village was needed, indicating the position and boundaries of each field. This was accomplished through a systematic survey of the fields. ⁵

The summary settlements were introduced at the beginning of the colonial rule on the basis of cursory inspections and statistics of past collections. The first summary settlement in Multan district was carried out in 1850. ⁶ This settlement of *talooqua* Sidhnai was made by Mr. Egerton, the deputy commissioner of Jhang. There were no papers showing the principles which guided Mr. Egerton in fixing his *jamas* but his calculations were based on the average yield of the previous four years. This settlement continued in force up to the end of 1854 when it was revised for the whole *tehsil* by Mr. Henderson, the deputy commissioner of Multan. The fiscal result of Mr. Henderson's revised assessment was nearly 8% on the 1st summary settlement, Rs. 4,4950 of the whole *tehsil*.⁷

The *jama* of summary settlement for the whole *tehsel* was Rs.99, 968. The fiscal result of this settlement was Rs. 98,768, which was raised to Rs. 1, 11,100. ⁸ In *tehsil* Mailsi, first summary settlement was made by Lieut. James. This settlement was made with *taluquwar*, each *taluqa* was separately assessed and revenue was fixed with average

⁵ -*Ibid*, p. 36.

¹-J.H.Morris, Report on the Revised Settlement of Mooltan District in the Mooltan Division (1855-59),p.5.

² - H.W. Emerson, Final Settlement Report of the Multan District 1921, p.10.

³-Settlement Report of Multan District 1901, p. 6.

⁴-Ibid,

⁶-Multan District Gazetteer (1901-2), Lahore; 1902, p. 295 and Mooltan District Gazetteer (1883-84), p. 125.

⁷-J.H.Morris, Revised Settlement Report of the Mooltan District in the Mooltan Division (1855-59), p.10. Memo on the Assessment of Tahseel Suraee Sidhoo, p. 26.

⁸-Memo on the Assessment of Tahseel Mooltan, p. 5.

amount collected in the four preceding years, deducting all fees and nazrana, the numerous petty demands being granted according to the capabilities of the different villages to the government. Chak Khadir had 95 estates, some of them were large and flourishing but majority were small and in bad condition, having suffered much with uncertain effects of the river inundation.

Chak Bangur had 92 villages; many of them were not in good order and were suffering from over assessment. Chack adjoining Rawa villages contained 142 estates, comprised of Taluqa Ludun, Mailsi and Khaee, which suffered mainly from the uncertainty of the canal irrigation from the DiwanWah Canal. It was also watered by Jamwah Khoord and JamwahKulan canals. The *jama* of the first summary settlement was Rs. 2000.⁹

Tehsil Shujabad was originally divided into six taluqs: Sikandarabad, Shujabad, Dhoondhoo, Jalalpoor, Pinganee and Kotlee. The chief town of the tehsil was Shujabad, which was considered the most important in the district. The total amount of the assessment as fixed by James was Rs. 149133 and it was by no means severe assessment. The fiscal result of the settlement according to chaks was to impose 22% on Chuck Bangur and grand reduction of 19% and 17% in Chuk Khadir respectively. 10 The tehsil Lodhran was formerly divided into 3 talugas. Sirdarwah contained 104 mouzas, Bahadurpur with 46 and Ghazeepur comprising 25 mouzas. The jama of the 1st summary settlement was originally fixed at Rs. 31,300; however, more than Rs. 27,000 was collected. 11

This charsala assessment was based on the estimated value of the average collections of four years, prior to annexation. With the estimations extra charges were deducted, and some further reductions were also made in a group of villages, in consideration of their better circumstances economically. The average cultivation of the period cannot be established, however, on that of the first regular settlement, the rate of assessment imposed per acre was as follows.12

Table 1.1: The rates of assessment imposed per acre tehsil wise in Rs.

Tehsil	On Cultivation		
Tensti		On Assessable Area	On Total Area
Multan	113	065	0414
Shujabad	1147	0132	099
Lodhran	123	064	O44
Mailsi	0131	043	029
Serai Siddhoo	0113	034	029

The first summary settlement was sanctioned for a period of three years. The people suffered a great deal due to the switch from kind assessment to cash, especially as the price rates assessed for the cash assessments were far higher

⁹-Memo on Assessment of Tahseel Mylsee, p. 6. Summary settlement was based on average collection of cash or

¹⁰ -Memo on the Assessment of Tahseel Shoojabad, p. 19.

¹¹ -Memo on the Assessment of Tahseel Lodhran, p. 32.

¹²-Report of the Revised Settlement of the Mooltan District, (1855-59), p. 4.

than those actually prevailing during the settlement; and the sudden fixity of the demand in the canal and *sailab* areas was an added burden on these people. The assessment was found to be especially severe in the Shujabad *tehsil*; remissions and reductions had to be granted, and a new settlement was ordered.

Second Summary Settlement

The second summary settlement was carried out by Major Hamilton, the deputy commissioner for the Shujabad and Lodhran *tehsils* in 1853, and by Mr. H. B. Henderson, in 1854 for the other *tehsils*. ¹³This settlement was approved with some modifications. Although no field maps were made but the cultivation was measured; assessments circles were framed; soils were classified and the value of the Government share at certain prescribed fractions of the gross produce were worked upon. Reductions were granted in the *tehsils* of Shujabad and Lodhran, where the former assessment had fallen hardest; but enhancement were taken elsewhere. The total assessment fell only a little short of the previous demand. ¹⁴

The fluctuating system was introduced on the riverain tracks. Fixed assessment was also maintained, ¹⁵ which at the first settlement had only been tentatively retained in parts of the Mailsi *tehsil*. Fixed assessment was now extended in the form of a dilution assessment to all the areas directly affected by the river. The former demand was enhanced in three *tehsils* but reduced in Shujabad and Lodhran .The total assessment, thus, imposed was not a heavy one but like its predecessor, this settlement failed to give satisfaction and its fixation became was the main reason of dissatisfaction. On the canal lands, fixed revenue was continued to be taken in spite of the great variations in cultivations.

The riverain cultivated areas had varying assessment system owing to dislike of the *Zamindars* for annual measurements and by an unfortunate arrangement by which all new cultivation of the villages at settlement was assessed. The fiscal result of this settlement was a reduction of Rs. 28,460 or more than 16% on the *jama* of the first summary settlement. The total amount having been fixed at Rs. 1,42,478, of which Rs. 1,21,936 was declared permanent and Rs. 20, 542 variable and liable to yearly revision. The *jama* of the second summary settlement was Rs. 23,300 or 16 %, and it was higher than the first summery settlement in *Tehsil* Mailsi. The fiscal result of this second settlement was enhancement of about 11% on the former summary settlement *jama* of Rs. 98, 768, which was raised to Rs. 1, 11,100; 2nd summary settlement on the whole cannot be considered very high in *Tehsil* Multan. Multan. The *jama* of 2nd summary settlement was Rs. 12,202 or 20 % which was reduced from previous settlement.

¹³-Final settlement Report of Multan District, 1921, p. 11.

¹⁴ -Settlement Report of Multan District 1901, p. 7.

¹⁵ -Final Settlement Report of Multan District, 1921, p. 11.

¹⁶-Final Settlement Report of Tahsee Mylsee, p. 15.

¹⁷-Final Settlement Report of Teheel Mooltan, p. 5.

¹⁸-Final Settlement Report of Tehseel SuraeeSidhoo, p. 21.

With the availability of qualified settlement officers, regular settlements were initiated. The average duration of a regular settlement was about twenty years. ¹⁹ Detailed information was collected to provide basis for the assessment. Village boundaries were drawn and village areas surveyed and mapped. Field map and field indexes were prepared for each village. Every field on a map was numbered and under the corresponding number in the index the details were entered of the field's extent, owner, occupant, soil type, crop, irrigation facilities, and rent. Fairly uniform rates were adopted for each circle unless compelling reasons existed for local variations.

Regular Settlement

The assessment of the regular settlement came into force in 1858.²⁰ The settlement had been sanctioned for ten years only but was allowed to run till 1873, when it was revised by Mr. Roe, who reported his proceedings in 1880. ²¹ It served as a remedy to all previous defects in assessments. The fields were measured and soils classified. The average rates per acre for each class of soil and for each well area were fixed on general consideration,. Mr. Morris' assessment rates were very low and the result was reduction of some of 16 % on the previous assessments. ²² The system of annual assessments for *Sailab* lands was maintained in order to collect fixe revenue from such varying condition of cultivation; the general condition of this assessment was self-perception and a fairly close knowledge of the district²³.

First regular settlement was conducted by John Morris, the chief commissioner of the central provinces in 1857-60. "In Multan alone had any regular settlement work been in progress, it has been carried on by me with the aid of native extra assistant, "says Morris. Even with this low revenue, however, he recognized that special arrangements must be made to meet bad years and in each village a certain portion of the revenue declared as "remissible."²⁴ The names of different assessment circles, *chaks* of the second summary settlement were categorized under different names.²⁵

Table 1.2: Names of different assessment circles

New name	Old name	Circle
1- On Ravi Bet	Khadar	Adjoining Rivers
2-On Chenab	Hithar	

¹⁹ - Although Cust states that settlements were made for 30 years but Settlement Reports and Gazetteers of 1883-84and 1901-2 indicates that the average period of settlement was 20 years.

²⁰ -Gazetteer of Mooltan District (1883-84), p. 129.

²¹- Roe, *Report on the Revised Settlement of the Multan District (1873-1880)*, p. 1. While the settlement operations were in progress, five villages were transformed from the Jhang District, *Tehseel* Shorkot to the *Mooltan* District, *Tehseel* Sarai Ssidhu, in order to give the Deputy Commissioner of *Mooltan* the complete supervision of the Ravi saialb. See *Notification Punjab Government*, Rev. Agri. and Com. Dept. No.1014 dated 20th October 1880.

²²- The exceedingly low assessments in the regular settlements was also largely due to the settlement having been made in the year of the 1857, during which the *Zamindars* of this district had as a whole shown themselves extremely loyal.

²³- Settlement Report of 1901, p. 7.

²⁴ - Settlement Report of 1901, p. 7

²⁵-Mooltan District Gazetteer (1883-84), p. 128, the second summary settlement s' elaborate subdivision of assessment circles according to type of irrigation and soil was surplus.

3- On Sutlej		
	Khaddar	
3.1 - On Ravi And Sutlej		
	Mashmolabanjar	at medium distance from rivers
3.2 -On Chenab, Utar Every Where		
	Bangarrawa	Farthest inland

Morris wanted the improvement of the 2nd summary settlement to relieve the pressure and made further cuts with a view to alleviate extensive discontent over the earlier settlement. The demand of this regular settlement was Rs.482, 928. That was Rs. 100,000 and 16% under the 2nd summary settlement approximately. The *jamas* of all *tehsils* were as under.²⁶

Table 1.3: Jamas of tehsils of Multan district

Tehsil	Demand	Percentage of reduction from second summary settlement
Multan	07,927	7%
Shujabad	117, 744	16%
Lodhran	114, 115	20%
Mailsi	100,461	23%
Serai Sidhu	47,399	10%

Sailab tracts which had not worked well under the earlier settlement were eliminated annually. This new assessment was completely fixed. Morris endeavored to set them so low that they could be collected without any difficulty even in bad years.²⁷

Commissioner Hamilton forcefully stated for reaction of the fluctuating *Sailab* assessments, which had failed due to a wrong enforcement rather than any innate flaws. The regular settlement of Multan, Jhang and Guajra, were working very satisfactorily. The whole district had now ceased to give any difficulty for tax collections. Hamilton especially deserved tribute for the improvement, which had been effected in the organization of the grazing tax or *tirni*, considered a very significant thing in division.

Under these rules of revenue collection, riverain villages were surveyed annually: lands added by river action were assessed and the revenue of lands washed away was remitted. The assessment was reduced where river action replaced good soil with bad. The alluvium and diluvium procedures were found to be ill-adapted to South-West Punjab where land

²⁶-Mooltan District Gazetteer (1883-84), p. 129.

²⁷- Mooltan District Gazetteer (1883-84), p.132.

usually became uncultivable when the supply of river water failed and relief was not granted. Despite the lightness of the first regular settlement *jamas*, many villages were ruined.²⁸

As an additional preventive measure, Morris made all revenue from *sailab* and canal tracts remissible. The remissible portion constituted 56% of the entire demand. Remissions were defective mainly due to the absence of any mechanism to administer those rules.²⁹ The first regular settlement was approved in 1860 for ten years. On the whole, the revenue was collected without any difficulty, though the rigidity of the demand caused some local distress.³⁰

Multan got better under the regular settlement than neighbor districts like Jhang and Muzaffargarh where summary settlement was conducted. Although poorer and less populous than Multan, Muzaffargarh was more severely assessed. In 1859-60 the Muzaffargarh *jama* was amounted to Rs, 621,533 whereas, Rs. 81, 593 could not be collected. A revised summary settlement was instituted and in 1864-65 the demand was Rs.491, only Rs, 90 being in arrears, the assessment was still higher than could be easily paid.³¹

The politically motivated first regular settlement was unsatisfactory from the revenue standpoint. In the belief that Multan could bear a substantially higher assessment, government in 1873 directed Charles A. Roe, Settlement Commissioner afterwards chief judge of the chief court to resettle the District of Multan.³²

Roe, calculated the average size of the government's share in produce and the value of share for each class of land in each assessment circle. The assessment was based upon these estimates. Land rates were devised for the major classes of land: *Sailab* land, canal land irrigated by flow, canal land irrigated by lift, land irrigated from well alone, and land irrigated by well, aided by canal. In some localities, wells were charged lump sums. ³³The new demand amounted to Rs. 672, 626, an increase of 39.3 percent assessment. The *tehsil* revenue demands were as follows. ³⁴

Table 1.4: Percentage of increase in demand from the last settlement

Tehsil	Demand	Percentage Of Increase from last
		settlement
Multan	157,991	49%

²⁸- Mooltan District Gazetteer (1883-84), p.128.

²⁹- *Ibid, pp. 129-136, Multan District Gazetteer (1923-24), pt., A, p. 242.*

³⁰ -Revised Settlement Report of Multan District (1873-80), p. 11.

³¹- In 1868, Muzaffargarh had a population of 295, 547compared to 471,563in Multan. In Muzaffargarh, 568.58 square miles were under cultivation as against 972.79 square miles in Multan. Punjab Government, Report on the 1868 Punjab Census, Appendices, pp. 227.

³² -Revised Settlement Report of Multan District (1873-80), p. 11, also see, Roe had entered the Punjab Civil Services as an Assistant Commissioner in 1864. He had done settlement work in Montgomery and Hoshiapur Didtricts. Punjab Government, History of Services of Gazetted Officers Employed in the Punjab, corrected up to 1 July, 1888, Lahore 1888, p. 40.

³³-Mooltan Gazetter (1883-84), pp. 130-31.

³⁴ -*Ibid.* p. 131-32.

Shujabad	129,010	10%
Lodhran	145,126	26%
Mailsi	152,765	72%
Serai Sidhu	66,609	53%

According to Roe, the large increase was warranted because cultivation had expanded by 70, 000 acres or 16 percent since the last settlement. In addition, the proportion of the area irrigated had grown from 75 percent to 82 percent and agricultural prices had risen by 25 percent.³⁵ The *Sailab* land was subjected to fluctuating assessment based upon annual measurement of cultivation. The system for remitting the revenue of canal tracts was overhauled.³⁶ The financial results of the various settlements are apparent from following figures which relate to the district as constituted at the last settlement.³⁷

Table 1.5: Financial results of different settlements

Total	Rs.
1 st Summary Settlement	5, 91,151
2 nd Summary Settlement	5, 87,836
1 st Regular Settlement	4, 85,835
2 nd Regular Settlement	6,85,016

During the term of the second regular settlement (1873-80), the Sidhnai Canal was opened in 1886, and in the area irrigated by Sidhnai Canal, fluctuating demand replaced the former fixed assessment. Similarly, the *bar-barani* settlement of Mailsi, carried out in 1893, substituted fluctuating rates, payable by government tenants, for the system of leases to middle men.³⁸In 1893, the *bar-barani* settlement of Mailsi was carried out with the system of fluctuating rates payable by the tenants.³⁹

Mr. Maclagan conducted the 3rd Regular Settlement in 1896. The fluctuating principle was the outstanding feature of this assessment. The main point of this assessment was that each well should be assessed at a lump sum in respect of the assets

³⁵ -Mooltan District Gazetteer (1883-84), pp. 130-3, 133.

³⁶ -*Mooltan District Gazetteer* (1883-84), pp.136-37.

³⁷ -Settlement Report of Multan District 1901, p.8.

³⁸ -Revenue Report of the Irrigation Department, Punjab, for the year (1887-88), Lahore; 1888, p. 63. and Settlement Report of the Multan District, 1901, p. 23 & Gazetteer of Multan District (1901-02), p. 208

³⁹- Final Settlement Report of Multan District, 1921, p. 11.

not touched by the fluctuating rates. This lump sum assessment was imposed not to any particular area but on the well itself as representing the source of cultivation.⁴⁰

New demand for the district as a whole was 30%, estimated by the previous five years, the enhancement varied between 5% in Lodhran and 38% in each of the Multan and Shujabad *tehsils*. This assessment would have been the same in any year, had the cropping by soils been exactly the same as the average cropping for this selected period and had the same wells remained in use. The total demand varied largely from year to year. The average collections for the selected timeframe were as follows in rupees.⁴¹

Table 1.6: Average collections of assigned revenue in tehsils of District Multan

Tehsil	Fixed	Fluctuating	Total
Multan	83,354	3,22,905	4,06,259
Shujabad	77,031	1,79,247	2,56,278
Lodhran	60,529	1,36,508	1,97,037
Mailsi	60,305	1,20,768	1,81,073
Kabirwala	11,202	4, 18,762	4, 29,964

The method of assessment introduced by Mr. Maclagan had proved to be profitable for the state, subject to reasonable measurement of new resources as they came in to existence. Over a large part of the Sidhnai circles, the maps of last settlement showed field of 4 *bighas*, usually of rectangular shape. Sometimes the boundaries did not exist on the ground and the practical work of measurement consisted of marking them out and insisting on the land owners making the boundaries of suitable size. Assessments were conducted for the village administration.

The third regular assessment was conducted in Kabirwala at the time of *Kharif* crop in 1899. In 1900, It was conducted at the time of *Kharif* crop as well in the rest of the district. The settlement was sanctioned for a period of twenty years. The formal assignment of land revenue was similar to the method adopted by Sawan Mal. Third regular settlement (1896-1901) was distinguished by the introduction of fluctuating assessment on all canal and *Sailab* lands which accounted for 75 percent of the total *jama*. Only lands from well remained under fixed assessment.

The method of revenue assessments ruined the socio-economic conditions of the peasantry in this region. Shift from kind to cash revenue payment was the major cause of rural indebtedness. The gradual increase of agrarian indebtedness was linked with transferring of agriculturalists lands to non agriculturalists in 1850s to onwards. The

⁴¹- A. H. Diack, Offg., Chief Secretary to Government Punjab, No., 583, p. 2, Final Settlement Report of Multan District 1921, p.13.

⁴⁰- Off. Chief Secretary to Government of Punjab and its dependencies, *Revenue and Agriculture, Revenue, Dated Simla, 24the September 1903, No. 2120.*

motive behind was social and political stability and they were against the British laissez-faire economic doctrines.⁴² In Multan, agricultural debt and land alienation had assumed disturbing pace by 1884. The government tried to protect property rights of tenants and small landholders through legislation of land Alienation Act of 1900. In the provincial judicial system transformed into a full-fledge Regulation in 1866. The volume of judicial business increased dramatically due to debtors and creditors suits.

Conclusion

We can analyze from the above discussion that the *Zamindars* in most parts of the district preferred to mortgage their land before proceeding to sale. In some parts, however, it was customary to sell certain areas of one's land rather than mortgage the whole property. The area sold in the 29 years between the Ist and 2nd Summary Settlements was 92,251 acres, whereas area sold in the 20 years between the 2nd and 3rd settlement was 301,542 acres or more than three times. Of the land under mortgage at the 3rd settlement, 89% was in the hands of money lenders and of the land sold between the 2nd and 3rd settlement 61% was to the money lenders. Hindus who owned 17 % of the proprietary area at the 1st settlement had at the 2nd 29.3% and at the 3rd 26.8%, so they owned more than land again as they did 40 years ago.

System of debt and credit became critical and government realized the sensitivity of the situation. They tried to solve the problem through revision of judicial management. The colonial government feared that economic anxiety of the Muslims might arouse religious hostility, which in return could spark communal tensions in Punjab in addition, legal system of colonial India, also seemed to fail to stop this economic exploitation of Muslims by Hindu moneylenders. The Muslim magnates of Multan were instrumental for authorities to control the whole communities since the war of 1857, suffered heavily from indebtedness and loss of land. Their ability to assist the administration in time of need was consequently weakened. The economic hardships of the big *Zamindars* of Multan had serious political effects, unfortunately, with the loss of land, they lost their influence. This situation rendered them incapable to help British colonial government to strength its rule.

⁴²- Douie, *Punjab Land Administration Manual*, pp. 4-7,11-12, 17, 200, Cust, *Manual for the Guidance of Revenue Officers in Punjab*, pp. 28-31.

⁴³- H.C. Fanshawe, Officiating Junior Secretary, Punjab Government to Sir Buck Secretary, Revenue and Agricultural Dept., 7 November 1888, Revenue Proceedings, 1(A) Of May 1891.