

zamindars are exercising powers of inflicting fines for forest offences it is recommended that they should be prevented from doing so; they should file cases in the courts, if necessary.

### CHAPTER XIII.—Other Matters

129. *Bethi-begar*.—The individual reports show that this system still prevails to a greater or less extent in most States. I should have thought that the total abolition of this levy in all forms needed no argument but actually *bethi* for certain purposes such as construction of *raths* and other purposes has been allowed to exist by the Political Agents. In Part I of this report the unreasonableness of allowing *bethi* for *raths* has been mentioned. I do not think there is need to compel ryots to labour without payment or inadequate payment in any of the States. As already pointed out, the cultivator is a heavily taxed person to whose burdens and misery it would be iniquitous to add. Labour is "dirt-cheap" in this country, and to insist upon free or underpaid labour is the height of callousness and perversity. I do not think there need be any fear of people refusing to turn up for work even on payment as people, particularly in the States, are most susceptible to influence by headmen or others in authority. Further I find it incomprehensible why the cultivator, a highly taxed person, is liable to this levy while non-agriculturists usually go scot-free. If there is to be any compulsion at all it should in my opinion be restricted to aid in case of fire or flood or other emergencies affecting general welfare; otherwise *bethi* should be abolished without any reservation and penalised. The question of cost seems to trouble the States only when the relief of the agriculturists is suggested, but they do not seem to mind it in the least when writing away thousands of rupees of State revenue in the form of grants for various purposes. If any difficulty is felt at all it is because of such improper acts, and it would be in the highest degree unfair if the ryot is to be made to labour so that a small number of privileged persons may enjoy rent-free grants. In Bonai a 'commutation' of *bethi* is being made (see report on Bonai). It is urged strongly that all *bethi-begar* should be abolished absolutely and no "commutation" should be permitted. Commutation is, I venture to think, a recognition of this obnoxious levy, a mere change of form. If this form of slavery is to be abolished because it is improper there can be no commutation of it. Commutation means that if a person is not willing to commute, or is unable to do so, then *bethi-begar* would continue as before. I urge with all emphasis that no levy or impost which is considered improper can be commuted; it would not be abolition but continuation of it in another form. I am not ignoring the practical aspects of the problem. If on account of the abolition of any such levy, the State has to find more money for expenditure, this should come from sources where there is scope for other taxation or by economies elsewhere. Taking the particular case of Bonai, where "commutation" is being made by putting up all rents I would point out that a survey and re-settlement is highly desirable in this State for proper administration, and if in the course of the resettlement the land is assessed to a fair rent which is bound to be higher than the present rates which were fixed many years ago, the State would get a higher revenue; as it is, there is a chance of the State making one enhancement now on the ground of commutation and a further enhancement a few years hence on the ground of resettlement. What I wish to point out is that the case for additional revenue should be decided on the basis of a scope for further taxation and not simply on the ground of abolition, of *bethi* and as a *quid pro quo* for it. In Surguja, the people are not in favour of a road cess being imposed in lieu of *bethi*; they are prepared to maintain the road, if necessary. This indicates that a surcharge on the land revenue is considered more objectionable than unpaid labour; if therefore a cess is imposed because *bethi* is not levied, such a proceeding would I think be definitely improper. I therefore propose to make a provision against *bethi* in the proposed law except for dealing with fires, floods or other emergencies such as defence and I recommend that ideas of commutation should not be encouraged. The case for additional revenue should be considered only on its merits and should not take any objectionable form such as a cess on land revenue or an increase of rates during the currency of a settlement.

130. *Rasad*.—In many States this has nominally at least been abolished but continues in a few. Formerly it used to be levied on a large scale from the cultivators but now only the *gaontia* or headman is responsible. It is conceded generally that this levy is improper and it is proposed to abolish it; it is contemplated that village headmen shall be entitled to payment for any provisions or articles supplied by them. Not so long ago *rasad* used to be levied from the villagers in some places when officers of the Political Department visited the State. Now no such levy is made.

131. *Salamis*.—In the *pattas* of *gaontias* a payment at Dusserah in cash, and sometimes a goat or two, is prescribed. The instances of recovery of this levy from ryots have been mentioned earlier. It is not proposed to make such levies recoverable by process under the new revenue law and customary gifts will be voluntary. The headmen will be prohibited from making recoveries of other than authorised dues and the States may be advised to see that recoveries such as in Kalahandi Udaipur or Kanker are stopped.

132. *Land Acquisition*.—The Indian Land Acquisition, Act is extremely sound though proceedings under it sometimes take a long time. The procedure in the States, even where it is the practice to grant some compensation, is absolutely summary, often causes great hardship for that reason, and compensation is sometimes paid long after acquisition and seldom seems to be adequate. Acquisition under the Land Acquisition Act need not always be dilatory as acquisition by exchange or negotiation is permitted and delay often occurs because of other reasons than the procedure. Delay to some extent is inevitable when the case of the party affected against acquisition, or in respect of the compensation to be paid, is given a proper hearing. I have considered the question of a different procedure for the States but have come to the conclusion that it is not desirable to introduce any sort of summary procedure until proper conventions and principles of administration have been established in the States. Besides a number of States claim to follow the Land Acquisition Act, though with scant justification sometimes, and in one or two States like Patna or Kawardha the Land Acquisition Act or a modified form of it has been formally adopted (see individual reports). Adoption of the Land Acquisition Act in all States would at least have the advantage that it would make the position in this respect uniform with the rest of India, and amalgamation with the provinces, if it ever takes place, will present one less problem. It is recommended therefore that all States should be advised to make a formal adoption and promulgation of the Indian Land Acquisition Act and to follow it strictly.

133. *Remissions and Suspensions of Land Revenue*.—The existing position has been described before. In British India, it is generally recognised that whatever the theoretical position in respect of land revenue or rent, in practice, the recovery of the assessment with rigidity causes great hardship when crop failure has occurred. The Central Provinces Tenancy Act, the Orissa Tenancy Act, the Berar Land Revenue Code, all make provision for the suspension of recovery, or for the remission of land revenue, in hard times. (The Chota-Nagpur Tenancy Act does not seem to contain provisions for this purpose though executive action is taken to grant remission or suspension). In most of the State, the only remissions granted are when land revenue cannot be recovered by coercive process, or when the land has been abandoned or surrendered. Recovery is thus effected with rigidity. In Bamra where it was reported that the assessment was rather high, and it was suggested that liberal remissions should be given in difficult circumstances, the remissions given seems to be mostly of this nature (see report on Bamra). During the last two years, however, a number of States have, on the advice of the Political authorities, been considering remissions or suspensions, but mostly these are without any definite policy, and some of the suspensions and remissions have the appearance of eye-wash. It is proposed to make provision as in the Orissa and Central Provinces Laws for grant of remissions and suspensions leaving details to be prescribed by rules.

134. *Loans*.—Loans play a great part in the agriculturists' life. He is often "kept going" through loans and many an agriculturist is born, lives, and dies in debt. It is unnecessary for me to write much on the

need for a policy of loans at low rates of interest to agriculturists to save them from usurious money-lenders. Quite a number of Rulers recognise the advantages of money-lending also and lend grain, and occasionally cash, to agriculturists, the rate of interest being usually 25 per cent. as against the 6½ per cent. for loans under the Agriculturists Loans Act. In granting these loans, there are various levies such as measurement fees, receipt fees, giving the debtor unwinnowed grain while the grain returned is carefully winnowed, and so on, which make the rate of interest much higher. It is perhaps not merely the Rulers who do grain-lending but other members of the family as well, and loans are often granted by the *debottar* department (quite improperly in my opinion) from *debottar* funds. I doubt if it is of any use to advise the Rulers to give up personal lending; the advice can easily be evaded if the loans purport to come from, say, the Rani. The only way of mitigating this seems to be to make sure that the State grants adequate sums as loans every year. They may be advised to adopt the Agriculturists' and Land Improvement Loans Acts of the provinces with suitable formal alterations but not the rate of interest or other clauses.

In Sonapur there are certain rules which make the Ruler's private lending a regular State affair. The State should be advised to abolish these rules and to adopt the laws mentioned above for the State loans.

135. *Registration and Other Fees.*—In the levy of court-fees, mutation fees, stamp fees, registration fees, process fees, the States find opportunities to increase their revenue unduly, while outwardly other more noticed fees are kept low. For instance in Kalahandi, the mutation fees are nominal but on petitions for mutation a high court-fees is levied. (I noticed this in cases seen by me but I have not called for a report whether this is prescribed). *Nazrana* is often disguised as mutation fee as in Bonai. If process fee has to be paid, the stamp of the necessary denomination has to be stuck on petition paper, which of course is paid for. In some States, special forms are used for mutation petitions on which, doubtless, a profit is made (a form costs one anna). Petition paper is sold at one pice per sheet in Orissa and Bihar (not in the Central Provinces), but in some States this costs two pice and in a few one anna. Profits made on receipts given to ryots have already been mentioned. Unless all these sources of revenue are watched, the temptation to make up loss of revenue in any one direction by a levy in another will not be resisted by the States; sound methods of revenue administration by which the income of the State is safeguarded sometimes do not seem to make an appeal to them, and while indulging in such things as rent-free grants which cause loss to the State, the screw is put on the agriculturist in other directions. The only way of stopping the tendency to levy various kinds of fees and alter them in an undesirable manner is to require the States to submit annual statements of the various charges levied to the Political Agent or Resident and this is recommended. Attention has been drawn to the high registration and stamp duties in some of the States. A number of States claim to follow the Indian Stamp and Registration Acts and it is recommended that all States should be advised to follow the Indian Acts in these matters as well as court fees and to apply the rates prevalent in the Provinces. The price of petition paper should not be higher than in Bihar or Orissa. In a few States the licence-fee charged on petition writers is high; Rs. 12 in Pal-Lahara, Rs. 10 in Baudh and Chhukhadan; I do not think that this fee should exceed Rs. 5 per annum.

#### CHAPTER XIV.—The Administrative Machinery.

136. *Separation of Revenue and Civil Functions, if possible, and Appointment of a Revenue Adviser.*—It has been pointed out that the Rulers often act as revenue courts, not merely for purposes of appeal or revision, but in all important cases they pass the orders themselves so that no appeal is possible and only a petition for reconsideration can be made. The Ruler and revenue officers act also as civil courts and it is in not more than one or two States that a person aggrieved by a decision of the revenue courts can find an unbiassed examination of his case in the civil court (concurrent jurisdiction should of course exist in a few matters only). The effect of the Ruler acting as the final authority on the decisions of officers has also been noted before. In view of the connection between