

Land Revenue, Land Tenures and Landlord-tenant Relations in Kashmir 1846-1936A.C.

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Abstract: The record of land revenue management in Jammu and Kashmir State under the *Dogras* was a history of quite unremitting misuse of peasantry by the ruling class. Agriculture was the major basis of income and 82 % of the population was betrothed in it. The agrarian system of Kashmir weary superior similitude to that common in other Sikh-ruled provinces. The land was apprehended by his subjects in aptitude of the tenants for which they were mandatory to disburse land revenue to him. A peasantry having no defense and loaded with an overwhelming method of dues and always in search of rest which it never found, was logically droopy to take to the soil with zest.

Keywords: Land Revenue, landlord tenant relations, agencies of revenue collections and irrigation.

Objectives: Amount of Land revenue collected, technique applied for its assortment, correlation between landlord and lodger and share of other taxes of the state.

Technique/numerical examination: Records has been composed from both primary and secondary sources like records available from State and National Archives, Indian Agriculture research and Research libraries, Bulletin on Food Statistics, Digest of Statistics etc

Application: The study divulges that the necessity of hour is to apply new modus operandi, paraphernalia, composts so that the more and more revenue would loom from the agrarian sector and the proprietor rights would be approved to the lodger who were the main architect of the state. Loans should be endowed to them at very sponsor rate so that their concentration be increased more for cultivating farming and agricultural technology must be developed so that the manufacturer be facilitated for more work with less time and in addition to this, the irrigation system must be developed.

Agriculture was the major basis of income and 82 % of the population was betrothed in it. Although the sophisticated area was small, its production was sizeable. Devoid of industrial development, though, the set of living was vault to go down because of the toting up of 25,000 persons to the population of the State every year..

There was plenty of water and the climate was exceptional. Agricultural was done on a general scale in these valleys. But in the minor hilly areas of Kandi and Kerwa the normal of agriculture was much too low. The upper hilly region was not of any straight fiscal advantage but added greatly to the development of material resources of the country.

The State has four natural divisions: (i) lower hilly area which includes the jagirs of Poonch and Chinaini, (ii) the undulating area which comprised the districts of Kathua, Jasmirgarh, Ramban, Bhattardah, Gishtwar and Uddhampur, (iii) the Indus Valley, which comprises Ladakh and Gilgit Agency, and (iv) the Jhelum Valley which is also called Kashmir Valley. Although the largest State in the sub-continent.

Ethnically people living in Jammu and the two Jagirs belong to the Punjabi Muslim stock; those living in the southern portion of Kashmir province belong to the same race as the Kashmiri Pandits. The Muslims of Muzaffarabad are of either Kashmiri or Punjabi extraction or they are descendants of the same race which inhabit the N.W.F.P. The Muslims of Ladak

The agrarian system of Kashmir weary superior similitude to that common in other Sikh-ruled provinces. The contemporary English documents, native chronicles and travelogues hold drift orientations about elements and functionalities which diverged diminutive from those presented in other parts of the Sikh command. Some of the administrative provisos intimately overlapped with one another. For example *pargana* and *mahal* was one and the same component. The *mauza*, *deh* and *qaryat* were all identical connoting villages. Likewise, *hakim*, *subadars* and *nazism* referred to Governor and *madara-i-mahm*, *peskhar* and *sahib-i-kar* represented chief revenue collector. The terms like *amil*, *kardar* and *tehsildar* exercised rarely was actually the alternate for *qanungo*. So one has to mull over *pargana*, *zila* and *mauza* from revenue division and *subadar*, *sahib-i-kar*, *qanungo*, *sazawul*, *shiqdar*, *patwari* and *tehsildar* from the revenue functionaries. Since stretched, the land had been looked upon as the supreme chattels of the state and the cultivators were cared for as merely tenants, holding land from year to year. The Government acquired from them one half of the turn out as it's allocating. A cash assessment known as the *assamiwar khewat* was initiated for the first time in 1880. The history of land revenue administration in Jammu and Kashmir state under the *Dogras* was a history of somewhat constant misuse of peasantry by the ruling class. Throughout this interlude the *Dogra* sovereign in order to literal more and more out of the peasantry began one system after another. The later being inferior than past and therefore depiction of horrifying torment upon the insolvent stacks.

Gulab Singh, immediately after the crucial events of 1846, affirmed himself the proprietor of all lands in Kashmir and frontier villages and did not permit the proprietary to be the owners of land.¹ Gulab Singh was

certainly to harvest profitable settlement from his procured Kashmir. He overblown an already grave levy system from the pre- Dogra period to such a level that his covetousness and avariciousness tacit renowned scope. It was said of Gulab Singh in 1850 that incapable of staring ‘away from his money-bags’, he forced a capitation tax on every individual working any labour, trade, profession or employment, collected daily.ⁱⁱ

The land was apprehended by his subjects in aptitude of the tenants for which they were mandatory to disburse land revenue to him.ⁱⁱⁱ During Maharaja Gulab Singh’s rule (1846-1859) the attaining measures practiced during Sikh rule were pursued in the valley in view to the grasping of the land assessment in kind, but some minor dispensation were prepared in admiration of the newly busted land, for large areas were mendacious waste, which the state required promptly to be cultivated.^{iv} The whole State was tracked out among the *kardars* (the land agents) during the reign of Maharaja Ranbir Singh on the basis of *nafre* the land was dispersed for the farming by the *kardars*.

Next to the *kardars* was *shakdar*, whose main job was to sit down in the villages and wristwatch the crops. Over the *shakdar* was *sazawal*, who organized the work of the *shakdars* of a few villages. During the harvest time, a regiment known as the *nizamat paltan*, addition by sepoy from the usual troops, moved out into the villages to impose and pick up the state’s allege in kind which was the three quarter of rice, maize, millets and nine-sixty of oil –seeds, pulses and cotton.^v

This system ended till 1860, when the state abridged its share to a diminutive over-half but this dispensation was largely low-priced by plans espoused for the anthology of revenue by the *chakdars*, a class of freelancer who stepped in to farm the land and where they could not make large profits, the land was held *amani* (on trust) in which case the state taken revenue farming continued till 1873, when a *ryotwari* settlement was set up only to be defied by the high-ranking *chakadars* and middle men.^{vi}

In 1880, an assessment known as cash assessment and called as *assamiwar khewat* was prepared. It believed to be an assessment on holdings but was in fact on villages and the foundation was thought to be the typical of the last three years collection of revenue.^{vii} While, in the first regular settlement, the survey was confined to the lands which were cultivated, in the revised settlement of 1925 the survey included all waste and barren land, current and old fallows, ravines and forest areas within the villages were distinguished concurrently with the cadastral survey and the customary rights of the people in the demarcated forests were obtained into and dogged. The famine of 1877 greatly destabilized the economic condition of the cultivation and added to their suffering. In the district of *Kathua* the forsaken cultivated lands were first disseminated amongst servants of the state in lieu of their pay. Such lands were called *leri*. *Asrkari* was pierced as belonging to the state and any ensuing cultivation therefore was to be according to the old *batai* rates. This state of affairs made the land tenures very baffling, increased the timidity of the cultivation and hurled large portion of land as squander.^{viii} It was not till 1887, when the first settlement was commenced in the province, that buoyancy was refurbished to the land holders and it turn out to be possible for the fatigues to come back to their lands.^{ix} The information of taxes on shops and artificers are stated underneath. The chalk rupee equals to ten annas.

Table: 1.1
Estimate of revenue receipts in Rs. for 1871-72

1. Value of Government Share of rice crop	29, 44,844
2. Revenue in cash	14, 96,741
3. Receipts from the Shawl Deptt	6, 00,00
4. Tribute from petty Chiefs	37,163
5. Town duties and customs	5, 76,000
6. Timber	1, 14,210
7. Sheep and Goat	1, 07,311
8. Opium	156000
9. Offerings of pious Hindus	98647
10. Cows and buffaloes	18265
11. Ferries	15599
12. Tobacco	40840
13. Courts of Justice	18692
14. Charas	21,000
15. Saffron	34656
16. Silk	50,000
17. Circumcision	600
18. Receipts from Dal	20,789
19. <i>Singharas</i>	35,615
20. Hirling of Government ponnies	51,871
21. Fines	17,250
22. Mint	12,600
23. Stamps	9600
24. Post office	5,312
25. Sale of wild fruit	13550
26. Sale of Government horses	67,500
27. Sale of chinar leaves	25
28. Fruit of Government gardens	3,708
29. Taxes on shopes and artificers etc	1, 13,916
Total	6142304

Source: - Lawrence, *Valley of Kashmir* p. 362.

Table:- 1. 2

Details of revenue receipts in Rs. from taxes on shops, artificers and other occupations, for 1871-72

1. Sugar makers	8110
2. Fruiterers, sweet-meat sellers	8,891
3. Bakers	8385
4. Corn-Chandlers	4800
5. Porters-collies	775
6. Masons	1500
7. Carpenters	2995
8. Betelnut sellers	365
9. Butchers	21,750
10. Cotton-carders	380
11. Blacksmiths	7,795
12. Goldsmiths	992
13. Braziers	150
14. Dyers	3450
15. Sellers of woolen thread	2829
16. Prostitutes	1900
17. Cloth merchants	1250
18. Sellers of glass bangles	575
19. Menial workers	11,963
20. Soap boilers	1,442
21. Polishers of arms	160
22. Gardeners	3,110
23. Fringe and tap makers	706
24. Farmers and saddlers	1850
25. Cloth brokers	1430
26. Turners in wood	215
27. Cloth dressers	120
28. Knife makers	85
29. Painter	275
30. Basket makers	180
31. Shoe maker's	550
32. Grave-diggers	810
33. Boatmen carrying stones	700
34. Earth cutters	40
35. Wood cutters	630
36. Money changes	716
37. Cutters and polishers of precious stones	192
38. Leather Sellers	160
39. Makers of woolen garments	165
40. Bow makers	475
41. Cowherds	12,670
42. Weavers	2,160
43. Friers of grain	111
44. Leech sellers and dealers in medicines	913
45. Comb makers	30
46. Sellers of firewood	400
47. Makers of rice bread	625
48. Paper makers	775
49. Miscellaneous	366
Total	120916

Source: - Lawrence, *Valley of Kashmir. p.236*

Gulab Singh persisted the tyrannical land revenue system which had already existed under the Sikhs.^x And in addition to that certain amounts of gratuity of various kinds were taken.^{xi} Besides the land revenue, the state took in addition four tracks per *kharwar*. The *patwari* and *qunungo* got one half of a *trak* per *khawar* between them. Similarly, *nazrana* was imposed four times a year and *tambol*, a tax of two per cent was imposed

on the common man on eve of the marriage ceremony in the royal family. The villagers had also to nourish the state watchers of grain called *shaqdars*. Robert Thorp, writing in the sixties of the 19th century describes various taxes imposed on the poor cultivator.^{xii} The method of assessment during Maharaja Gulab Singh time was of atypical system of *Batai*. Under this system the estimate of production was made when the grain was in heads and was divided in threshing as in regular *Batai*. The crop was harvested by the peasants and collected in stores (gunnies) for specific areas from which they were harvested.^{xiii}

Under Maharaj Ranbir Singh, circles of villages were annually ranched out to the contractors called *kardars*. In 1865, the extra *traks per karwar* were condensed for all *pandits* and *pirzadas* for a time to only one *trak*(5kg).^{xiv} From about 1869 the practice of contracting with the *mukaddams* or with *zamindars* gradually recognized itself in place of the agricultural system and only two extra *trak*(5kg unit) came to be levied instead of four.^{xv} The *Lumberdar* (Headmen) under the Dogras received a salary of 5 percent on the revenue which he was responsible for collecting.^{xvi}

In 1873 -74, the village's bond seems to have been alienated into *assamis* or *khewats* or cultivators the books and either produce or cash was taken from each man. The 1875 harvest being a good one, the state took two shares of the produce and left only one to the cultivators. Next year fresh bond were pierced into either with *mukaddams*, *kardars* or cultivators and two tracks per *kharwar* were again added to the assessment, besides an aggregate tax of Rs 9-12-0 per cent. The tax included a number of items such as support of the palaces, temple, and the eliminated *qanungo*'s share and so on.^{xvii}

Table 1.3
 Population of Jammu and Kashmir territories for 1873

	HINDUS			MUHAMMADAN S			SUNDERY CASTES			BUDHISTS			TOTAL			
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	
Jammu Districts	223,122	214,271	437,271	174,471	163,273	337,544	43,742	42,515	86,277	....	.....	.....	441,137	419,940	861,075
Kashmir	38719	22,413	61,132	219,454	208,034	427,488	1,754	1,472	3,226	...	....	.....	259,937	231,919	491,846
Ladakh, Skardu and Gilgit	2,566	3	2,569	41,947	39,715	81,662	...	...	....	10,784	3,470	20,254	55,297	49,189	104,489
Poonch	3,011	2,713	5,724	36,024	35,818	...	...	...	....	...	...	....	39,035	38,531	77,566
Total	264,418	239,281	506,699	471,696	446,840	918,536	45,496	43,987	89,483	10,784	3,470	20,254	795,394	739,578	1,534,972	
Census of Srinagar taken in 1889	26,852	95,464	Others	146	61,975	60,481	122,456

Source:-Simla Records I foreign department –secret –E.Pros-Feb 1890 Nos-106-110

Organization of revenue omnibus

The revenue was calmed in a way which pooled the maximum menace of loss to the ruled with the greatest firmness of withdrawal from the ruler. The revenue officials played a very negative role during this period. Under the *tehsildars* there were 150 to 200 villages and the villagers could make a very fair living because they had to pay many gratuity besides land revenue like *patwari* tax, *sala* tax, *jalus* tax, *nazrana*, *mandiri*, *tambal*, *rasum-i- daftari* etc. Thus with the course of time, the stipulation of servitude and undernourishment degenerated and under the collision, the tiller instigated to thin; the upshot of this scheme were that the cultivators lost all his interest in land.^{xviii} The State and the landlord, however, for their own attention applied force on the cultivators and handled to stay the land in cultivation.^{xix} Writing about the revenue officials of pre-1890 era, Francis Younghusband remarks, “The whole country in fact, was still in the grip of a grinding officialdom and the officials were the remnants of a bygone, ignorant and destructive age, when dynasties and institutions and life itself were in the daily danger when nothing was fixed and lasting, when all was liable to change and at the risk of chance and each man had to make that he could while and when in consequence, a man of honesty and public spirit had no more chance of surviving than a baby would have in a battle.”

The first test was assumed in 1860, when Diwan Kripa Ram, by the Maharaja's orders, alienated the valley into *chaklas*, each holding several *kardarships* and ranched the collection of the revenue in each *chakla* to the *chakladar*, in fixing the amounts of grain and money to be paid by the farmer, the average amount collected during the previous five years was taken as the basic and in the most heavily taxed villages 7 ½ seers per *kharwar* were remitted. The amount was fixed for three years, the farmer being left to share with the *zamindars* the profits from extension of cultivation. The lease was guarded by a code of regulations intended partly the interests of the state and partly to protect the *zamindar* from extortion on the part of the farmer. Moreover, in each *chakla* a *thandar* was appointed for the protection of the *zamindar* if required, against the *chakladar*'s domination.^{xx}

In the same year, 1860, an attempt was made to fetch again under cultivation the far-reaching areas that had

plunged into squander by promising to take no more than two-fifths of the normal dues of four years more. In 1863 the leases expired and were renewed at, in general, somewhat superior rates, for three years more. But in 1863-64 and still more in 1864-65, the crops failed extensively, and in consequence the leases broke down.

In 1866, the Governor, Diwan Kripa Ram by the Maharaj's orders, resorted again to the *amani* system (on trust). In 1867, the Maharaja himself gave out fresh leases of the same nature as those given in 1860, but fixed for five years and as by this time, the advantages of the system were fully cherished, the leases were generally accepted.

The total lease were, likewise, less than they had been previously being based on the principle that for the spring crop exactly half and for the autumn crop 10 out of the 16 *traks in kharwar* (i.e., 62 percent) were to be taken. Nevertheless at the end of the three years of the lease, the farmers refused to hold the farms. In three *parganas* in which the farms were thrown up at the end of the first year, namely, *Nagam, Vihu* and *Shopyan*. Diwan Kripa Ram, as a test, granted leases at amounts fixed in money for one year to the village headman whereas all the previous leases had been granted to the outsiders.^{xxi}

In 1870 the Maharaja introduced a settlement department with orders to evaluate the land. Diminutive advancement was nevertheless prepared in this maneuver and next year the Maharaja determined no longer to impeditment the grant to each separate *zamindar* of a lease of his particular lands at in amount fixed in each and not liable enhancement for three year.

The assessment was prepared after jamboree from the *patwari* papers the genuine amount of each kind of grain that had been paid to the state or to the state farmer by each village for the previous sixteen years. These were then exchanged into cash according to the prices fixed by the government from time to time. Accountable officials were posted into the interior to apportion the total assessment of the village among the different *zamindars*. This was an arduous chore, the procedure taken in assessing the village being repeated in all its stages in each case. The *zamindars* being for the first time liberated to vend their grain to whomsoever they delighted demanded at first prices higher than those which had up to that time been randomly set by the government. But the amount of grain thrown on the market soon lowered the prices. The *zamindars* soon lowered the prices. The *zamindars* even resorted to the state bankers and sold their grain at the rates which had been used in manipulating the assessment.^{xxii}

Solitary cost of this change was most cherished by the people was the absolute extinction of the functions of the *shaqdar, the sazawol* and *tarozdar*. The out burn of grain in each village was supposed by the *zamindars* themselves and penetrated into the *patwari* book.^{xxiii}

Thus during the famine of 1877-79, when the people were not ready to meet up the crisis; the state officials totally botched due to their incompetence, egoism and rashness to do whatever thing for the reprieve of the population. There was shortage of good supply and when this catastrophe fell upon the country, it was instituted that people had nothing in reserve to fall back on, that the administrative machinery was powerless of meeting the extreme injure and that bribery and barrier hampered all measures of relief.^{xxiv} As a result nearly three-fifths of Kashmir's population was exaggerated by the upheaval. Most of the valley was forsaken; agriculture shattered and trade came almost to languish.^{xxv}

Walter Lawrence damned administration of Kashmir (for being) divergent to the wellbeing of the classes and to the progress of the country and asserted the official systematically endeavored to make them feared by the people.^{xxvi}

The assessment of land revenue was modified in 1880 by the state as a remedy to this awful state of affairs. But the whole system of assessment and collection was extremely knotty and worked only in the wellbeing of the dishonest officials.^{xxvii}

When Partap Singh ascended the throne, the method of revenue collection had further depreciated mostly due to the upsetting method of *izad-boli*, which further augmented the probability of extortion at the hands of state revenue officials these officials were most sporadically paid and were consequently enforced to live on the villages.^{xxviii}

Irrigation:-

It was a feature of major value because agriculture was largely reliant on it. The almost annual flooding of rivers, which was usually relied on in the utilization of agricultural resources materializes to have persuaded the foreign travelers of profusion of irrigation.^{xxix}

But the assessment of sources directs one to wrap up that the accessible irrigation system offered a great peril in shipping out the regular agricultural operations. It was sufficient only in a few areas. In most parts water canals could not be excavated in the red of different surface levels. The places where water from rivers could be escorted on to the lands were somewhat few and there could be no question of human labours for hoisting the water due to the extreme concentration of labour involved.^{xxx} For instance the villages of vihu pargana were positioned at an immense detachment from the main water channels like Romshi, Dood Ganga and much of the land was reliant on kanchi Kul for irrigation purposes. In kandi illaqa irrigation was difficult except in case of small water channels taken along the hill side.^{xxxi}

The natural resources of irrigation too were indecisive and occasionally inadequate. Capt, knight who visited Kashmir in early 1862 observes “No rain having fallen as yet, the springs and rivers were all dry”.^{xxxii} The chief danger arose from the excessive rains with floods in alluvial plain and was indignant by protracted humidity and early snow and uncertain rainfall.^{xxxiii}

Some areas depended on spring water for irrigation but this spring water was very freezing and took much time to reach a certain degree of temperature necessary for rice cultivation. Secondary it did not carry productivity of immobile with it; on the other hand spring water swallows crust which is considered had for rice”.^{xxxiv}

Table 1.4
 Area irrigated from different sources in Jammu and Kashmir mentioned below:
 Area in Acres

Year/ District	Govt.Canals.	Private Canals	Tanks	Wells	Other Sources	Total
1	2	3	4	5	6	7
1934-35	180	542	6	7	20	755
1935-36	302	542	6	7	17	774
1936-37	124	649	6	7	17	808
1937-38	115	629	5	7	19	773
1938-39	118	610	6	7	19	760
1949-50	97	516	5	8	29	653

Source:- Digest of Statistics, Jammu and Kashmir, 1956

Table:-1.5
 Incidence of Land Revenue Assessment on Area and Population.
 (Area in Acres)

Year/District	Total Area	Area not fully assessed	Area for which the returns required for this table are not available	Balance that is fully assessed or for which returns are available		Total revenue from land excluding cesses of districts. RS.	Revenue per acre in Rs
				Total area	Cultivated area		
1	2	3	4	5	6	7	
J and K State							
1934-35	7021704	271640	2394	6747670	2213079	5851737	2.644161
1935-36	36010920	271640	2394	6748523	2187261	3002877	1.372894
1936-37	7989179	315230	695698	6979251	2393760	6517161	2.722562
1937-38	8001556	75230	695598	6979251	2339167	652801	0.279074
1938-39	8001708	43590	693304	7264814	2228277	6551004	2.939941
1939-40	456136	266013	....	190123	131391	263094	2.002375
1940-41	14737286	7662550	3840	66065567	2761861	6501987	2.354205
1941-42	146771650	7264723	8404	7405523	22764447	62022460	2.724532
1942-43	14678760	6986935	286192	7405633	2257795	6246087	2.766454

Source: Digest of Statistics Jammu and Kashmir, 1956, p.29

Since the officials played a vital role in the rural economy it is therefore essential to illustrate their role.

A peasantry having no defense and loaded with an overwhelming method of dues and always in search of rest which it never found, was logically droopy to take to the soil with zest.

Since the death of Maharaja Gulab Singh, there was a gradually escalating transmission of land from the cultivating to non-cultivating classes and a landlord element was interfering itself between the cultivator and the state. *Shiqdar, sazawal, maqaddum, patwari and tehsildar* fashioned the bed-rock of the revenue mechanism of Kashmir. For smooth functioning *paraganas* were divided into *zilas* and the latter was sub-divided into villages. Generally, one *shiqdar* was chosen for a small rural community and from two to three for a larger one.^{xxxv} Then there were *wazirs* of the *wazarats*. The principal business of the *wazirs* was the apprehension of revenue according to Charles Girdlestone, “*Wazir* is the deputy commissioner of British territory, his charge being small, his authority more restricted and duties less multifarious.”^{xxxvi}

Table 1.6
 Progress of Revenue from 1930-36 in Jammu and Kashmir.
 Rs in lakhs

Head	Receipts	1930-31	1931-32	1932-33	1933-34	1934-35	1935-36
1	2	3	4	5	6	7	8
I	Land Revenue	59.86	58.26	62.21	65.16	62.56	64.32
II	Customs	61.88	65.43	62.76	63.28	73.21	74.73
III	Forests	68.83	37.53	38.58	40.50	43.43	43.40
IV	Excise	3.85	3.64	3.54	3.92	3.60	3.47
V	Grazing Fees(Fixed)	7.64	6.02	5.40	5.27	5.46	5.47
VI	Stamps	6.24	5.78	6.68	6.33	7.14	6.58
VII	Income tax	..	..	....	....	0.94	2.39
VII-A	Other taxes(sales tax)	...	...	...	....	....	....
VIII	State Property in British India	0.72	0.85	0.68	0.78	7.33	0.98
IX	Interest and Profits	7.77	6.27	4.27	3.81	3.13	3.51
X	Administration of Justice	0.91	0.93	1.04	1.32	2.04	2.50
XI	Jails	0.91	0.93	1.04	1.32	2.04	2.50
XII	Police	0.37	0.33	0.24	0.59	0.21	0.40
XIII	Minor Departments	2.93	2.51	0.76	0.89	0.79	1.29
XIV	Education	....	....	0.48	0.61	0.65	0.68
XV	Medical	..	....	0.04	0.07	0.08	0.06
XVI	Industrial Administration.	....	....	0.13	0.49	0.72	0.33
XVII	Agriculture,Horticulture,Veterinary,Panchayats and Rural Uplifts	..	....	0.88	0.74	0.63	0.69
XVIII	Roads and Buildings	11.28	11.01	2.43	2.43	2.67	2.90
XVIII-A	Railways	....	..	....	....	....	....
XIX	Sericulture	9.30	14.75	10.06	10.29	19.79	15.07
XIX-A	Drug Industries	0.72	0.91	..	..	..	..
XIX-B	Other Industries	..	....	0.13	..	..	..
XX	Electricity	..	....	5.65	6.52	6.21	6.20
XXI	Telegraphs and Telephones	0.84	0.32	0.78	0.77	0.73	0.79
XXII	Irrigation	..	....	4.65	4.83	4.50	5.78
XXII-A	Water Tax	..	....	....	..	....	....
XXIII	Army	1.92	1.81	3.73	1.33	1.38	1.04
XXIV	Stationery and Printing	..	....	0.28	0.21	0.32	0.34
XXV	Miscellaneous	3.64	3.03	2.73	1.96	1.87	1.63
XXVI	Extra Ordinary Receipts	..	..	..	..	..	..
	Total	248.70	219.88	218.54	222.67	249.86	245.03

Source:-Digest of Statistics , Jammu and Kashmir,1956,p.183

For the expediency of administrations, *wazarats* were further divided into *tehsils* which were kept under the management and control of *tehsildars*.

Tehsildar had an imperative character in the revenue administration of the state. As the chief officer of a *tehsil* he accumulated the whole revenue of the *tehsil* and then relocated it to the principal headquarters. He put forward the revenue accounts to the *wazir-i-wazarat* or *hakim-i-ala*.^{xxxvii} Below a *tehsildar* there were two *naib tehsildars* who glanced after the revenue administration of several *parganas* of the *tehsil*.^{xxxviii}

The *tehsildars* received a scanty pay of Rs thirty per month, but he had so much earnings from other sources that his monthly earnings afterwards gone beyond Rs 500. His *tehsils* edifice was always in a shocking condition, and with a Skelton number of associations and friends known as *mutabir* to whom he entrusted the duties of his office.^{xxxix} As these men received no pay from the state, they received it from the villagers and the more friends and the relatives of *tehsildars*.^{xl} There were no fixed payment of revenue and in charge agents from the *tehsils*, known as *sipahi*, were always in the villages, living free at the cost of villagers.^{xli} The *tehsildar* hardly ever moved out, except at the time of ploughing for the autumn crops, when it was indispensable to support the villagers to cultivate and at the time of the ripening of rice and maize when he evaluated the crop and designed by a rapid analysis how much grain could be taken for him and how much for the state.^{xlii} One main administrative deficiency which caused panic in the state was frequent transfers of *tehsildars* from one *tehsil* to another.^{xliii} These transfers occurred not with effect from the beginning of the harvest but from that of any month.

A swift transfer could also place a *tehsildar* in some intricacy, if he had not yet been able to accumulate the full revenue payable to him. These intricacy made the *tehsildars* to accumulate as much as they could during the duration of their settle, because they were never convinced when the transfer would approach.

Jagirdari System

One more equally dominant organization of exploitation was a class of *jagirdars*. The obtainable system of revenue resulted in the nuisance of a class of mediators between the state and the cultivation, who afterwards

appeared to be recognized as landlords. When Maharaja Gulab Singh acquired the valley of Kashmir in 1846, the land-holding class was departed only the right of ownership as *assamis* without the right to disaffect the land. The land holders were accountable to be expelled on failure to reimburse to the state the share of the turn out which has steadily augmented from 1/12th in the ancient period and 1/16th in the *Mughal* and *Sikh* period to one half. This revenue system foliated the cultivators without shield and at the loving clemency of landlord in a pecking order of the mediators. The land regulations were fortified in favoritism of the landholder and land was further unmitigated and buoyant through a course of mission of land revenue prepared in string-pulling of a chosen and honored class of gentry known as *jagirdars*, *illaqadars*, and *maufidars*. They taken pleasure in unusual rights and privileges. This condensed the place of cultivators to measly serfs. Mr. Wingate who secured Sir Walter Lawrence, at the first settlement Commissioners portrayed the state land system as Ryotwari in wreck.^{xliv} The state of the peasantry unrelenting to depreciate. The land lords in the state set out better than the government in constricting the greatest out of the poor tenants. The land dealings were further intricated by the endowment of new *jagirs*, *maufis* and *makarraries* and also by capricious allowance of big portion of state waste land as *chaks* to individual allegedly with boost production. But as a theme of fact, either as a compensation for services or for the satiability of the particular clients.^{xlv}

Land owners:—

Jagirdars: *Jagirs* were permitted to individual in lieu of political services delivered by them to the ruler. These lands were plausible in perpetually of the ruler. In fact, these transferred from generation to generation, devoid of effect on the part of any progression in concern their achievement.

The administrator of the villages had to forfeit their revenue to these *jagirdars* instead of paying it to the state. The *jagirdars* had to reimburse a part of their revenue in kind and commutation rates allowed to then, stood at so squat a figure as Rs.214. Rs 3/10 and even still lower as 1/13 per *kharwar* of grains, while the market rate was at least ten times this price.^{xlvi}

Maufidars:- *Maufis* were permitted by the rulers in the contour of donations to individual organization etc.^{xlvii}

The grantees of these lands, called *maufidars*, taken pleasure in the same rights as the *jagirdars*. They used to take all reimbursement from the turn out of their allocated lands and yet paid on land revenue. *Muafis* one third of the amount of the land revenue assigned was acknowledged by the *muafidar* in cash and two third in kind at the rate of Rs 2/h per *kharwar*. In case of non-religious *muafis* the whole of the assigned revenue was acknowledged either in cash or partly in kind and partly in cash.^{xlviii}

Mukkarraries: - *Mukkarraries* were a class of land owners, who acknowledged from the state treasury fixed cash grants either as a reward for political services or as a donations.^{xlix}

Table:-1.7

Progress of Expenditure charged to Revenue from 1930-31 to 1935-36

Grant	Major Head	1930-31	1931-32	1932-33	1933-34	1934-35	1935-36
1	2	3	4	5	6	7	8
1	Land Revenue.	13.52	12.72	8.06	9.05	8.39	8.40
2	Customes and Excise.	3.44	3.13	2.93	3.14	3.15	3.55
3	Forests.	19.22	15.61	12.69	13.75	13.35	13.63
4	Income Tax and Stamps Deptt.	....	....	0.07	0.52	0.52	0.41
5	Food Grains	.....	.....	.....	.....	.....	.....
6	Interest.	.....	.....	1.21	1.18	1.39	1.90
7	Civil List	....	....	.....	....	.....	.....
7a	Allowance to Member of Ruling Family.	24.67	22.08	22.38	25.17	23.74	27.11
7b	Annual Compensation for Jagirs	....	....	.....	.....	.....	.....
7c	Sadar-i-Riyasat	.....	.....	.....	.....	.....	.....
8	State Department	17.90	15.29	11.66	9.20	14.82	9.40
9	General Administration	9.43	9.10	12.99	12.24	13.55	13.18
10	Administration of Justice	4.50	4.66	4.21	4.12	4.14	4.41
11	Jails	1.73	1.59	2.00	1.99	2.05	2.06
12	Police	11.76	13.06	12.30	12.32	11.60	11.58
13	Political	1.84	2.54	4.18	1.70	1.97	0.84
13a	Home Guards	....	.....	....	.....	.....	.....
13c	Trade Commissioners etc.	.....	.....	.....	.....	.....	.....
14	Minor Departments.	3.65	3.14	0.09	0.08	0.15	0.12
15	Education	17.03	16.56	16.10	15.82	15.86	16.67
16	Medical.	10.18	8.84	7.63	8.44	7.98	8.34
17	Industrial Administration	0.53	0.43	0.48	0.58	0.52	0.75
18	Total	139.41	128.75	118.98	119.3	123.28	122.35

Source:-Digest of Statistics , Jammu and Kashmir,1956,p.377

Conclusion:-

The record of land revenue management in Jammu and Kashmir State under the *Dogras* was a history of quite unremitting misuse of peasantry by the ruling class. The whole State was tracked out among the *kardars* (the land agents) during the reign of Maharaja Ranbir Singh. During the harvest time, a brigade known as the *nizamats paltan*, appendaged by sepoys from the regular troops, stirred out into the villages to inflict and convalesce the states allege in kind. The revenue was unruffled in a approach which pooled the utmost threat of loss to the ruled. Thus during the famine the people were not equipped to congregate the tragedy, the state officials totally botched due to their ineptitude, egocentricity and recklessness to do something for the respite of the population. When Partap Singh ascended the throne, the system of revenue collection had further worsen mostly owed to the bothersome system of *izad-boli*, which additionally amplified the probability of tittle-tattle at the hands of state revenue officials these officials were most sporadically paid and were accordingly obligatory to survive on the villages. The revenue augmented as new areas were transported under the regime of taxes. The land revenue per acre of Jammu and Kashmir from 1934-43 remained by and large the same.

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