

A Study on the Factors and the Implementation of the Zamindari System: Administration in Madras Presidency, British India

S. SHENBAGAVALLI

Associate Professor & Head, Department of History, Sri G.V.G. Visalakshi College for Women, (Autonomous) Udumalpet-642128, Tiruppur District, Tamilnadu, India. E-mail: shenbagavalligvvc@gmail.com,

Abstract: Madras Presidency was a center of different systems of land revenue and occupies a unique place in the land revenue history of India. The land revenue settlements had a synthesis of various conflicting forces and circumstances. Every new dynasty contributed its own distinct character in the land revenue collection. It marked the beginning of many a new and unexpected experiment and speculation which, mostly were a mere leap in the dark. Systems like *amani*, zamindari, village lease, poligar and ryotwari were tried and the region after much trial and tribulation chose the last as a last resort for its survival. The institution of zamindari system existed from the Muslim period, but it grew rapidly during the British regime when the colonial government introduced the new zamindari system by the introduction of permanent revenue settlement in 1802. While many researchers have focused on land revenue system that existed during the British rule, the study on the history of zamindaris in particular has remained an unexplored area. The zamindars as an aristocratic class were created by the British and the system faced its failure and was abolished as soon as the British granted independence. The circumstances that led to the introduction of the zamindari system with special reference to Madras Presidency and the ways by which it was implemented are analysed in this article.

Keywords: Poligars, Ryots, Ryotwari, Zamindari, Board of Revenue, Regulation.

Received : 13 August 2023

Revised : 16 September 2023

Accepted : 04 October 2023

Published : 30 November 2023

TO CITE THIS ARTICLE:

Shenbagavalli, S. (2023). A Study on the Factors and the Implementation of the Zamindari System: Administration in Madras Presidency, British India. *Journal of History, Archaeology and Architecture*, 2: 2, pp. 227-237.

INTRODUCTION

The coming of Europeans, the Portuguese, the British, the Dutch and the French to the Coromandel Coast*¹ constitutes an epoch in the history of South India. They entered for trade but the political situation made them to compete with each other for acquiring political supremacy in which the British emerged successfully and established an empire in India. Madras Presidency or Presidency of Fort. St. George, so named after the patron saint of England was the second largest province in British India and had a land area twice the size of Britain. The Madras Presidency was roughly divided into five natural divisions, viz. (1) the strip which faced the Arabian sea, commonly known as the West Coast; (2) the central table-land, or Deccan; (3) the Agencies; (4) the East Coast division, extended from Ganjam in the north as far south as the Nellore district; (5) the southern division, included the whole of the Tamil country, which spread over the districts of North Arcot,

Madras, Chingleput, Salem, Coimbatore, South Arcot, Tanjore, Tiruchirappalli, Madurai, Ramnad, and Thirunelveli¹.

The back bone of every provincial administration in the nineteenth century was its system for raising revenue from the land and was the most important task of the government as until the twentieth century land was the main source of revenue. In the Madras Presidency there were two main divisions of the land revenue system, namely zamindari and ryotwari. The former was defined as a system of intermediaries and transferees of interest between the State and the cultivator, and it survived from the days prior to the British occupation, when the land was chiefly held by zamindars and feudal chieftains. Under the ryotwari system, the settlement for land revenue was made directly by the government agency with each individual cultivator holding land, not with the village community, or with the middleman or landlord, payment being also received directly from every such individual².

REVENUE ADMINISTRATION AT THE START

The East India Company's servants were not properly acquainted with the habits and usage of the people. All the political, civil and revenue administration of the country was conducted by Provincial Chiefs and Councils (created in 1769), till their abolition in 1794. The Court of Directors asked the government at Fort. St. George to enquire into the condition of the British possessions, with a view to acquire a competent knowledge of the territories under their charge and to establish a judicious and permanent system for their future management³.

CIRCUIT COMMITTEE

On 12th April 1775 a Committee of Circuit consisting of five members of the Council at Fort. St. George was appointed⁴. It was abolished an account of difference of opinion between the Madras government and the Court of Directors, but it was revived in 1783 and continued its enquiries until 1788. The Circuit Committee made the following suggestion:

- Appointment of European Superintendent in the zamindari and *havelly* Lands.
- Committee's continuance of renting and sub renting.
- Government should take as in prior times, a share of the crop in kind or fair money valuation to it.
- The formation of the *havellies* into divisions.
- Zamindar to be put under the same state of management⁵.

INCEPTION OF BOARD OF REVENUE

A European Superintendent, W.M. Oram was appointed as Superintendent of Revenue Inspection, but it was short lived one. On June 20, 1786, a Board of Revenue was formed on the plan of the Committee of Revenue, existed at Calcutta. Board of Revenue was vested with supervision of the whole administration, settlement and receipts of the revenue and the Chiefs and Councils in the Northern Circars were thereafter directed to correspond with the Board of Revenue and to obey the instructions issued by the Board⁶.

In 1787, European Collectors and Assistants were established for the management of the *havelly* lands and were to act under the immediate authority of the Board of Revenue and it excluded the power of the Provisional Chiefs and Council from the *havellies*. In 1792, the *havellies* were again taken under the management of the Chief and Councils and the Collectors were left under the subordinate management of the revenue. The double superintendence of the Chiefs and the Councils

and the Board of Revenue naturally tended to some sort of confusion and no real progress was made with regard to the establishment of a regular system of revenue management. So in 1794, Provisional Councils were abolished to avoid this confusion and the Collector was made the authorities under the Board of Revenue. A proclamation was issued dated 10 November 1794 requiring all zamindars to pay due obedience to the Collectors as a regularly constituted representatives of the Company. Where a Zamindar or poligar failed to pay the dues, they were instructed to assume forthwith the zamindari convert into *havelly* or government land for ever⁷. Both the government and the Council of Directors became absolutely convinced and it was decided that a plan for the revenue administration must necessarily be accompanied with the entire reduction of the military power and independence of the zamindars or poligars.

Although, the Court of Directors wanted the introduction of permanent settlement in the Presidency of Fort St. George as early as possible, the imperfect manner in which the authority of the Company had been established in this presidency retarded its progress. By a letter dated 21st April 1795, the Court of Directors authorized the abolition of the Provincial Councils and urged the expediency of the introduction of the permanent settlement in the Northern Circars, the Jaghire and Ceded Districts, Baramahal and Dindigul. In another letter, dated 23rd May 1798, the Court expressed the desire again to see the introduction of the permanent settlement in the coasts of Coromandel and Malabar. The Board of Revenue and the Madras Government, of course, agreed substantially with the propositions; but unlike as in Bengal, no large portion of the territories in Madras Presidency was in the possession of the zamindars or poligars, but was under the immediate management of the Company's servants. They recommended that such lands should be formed into estates yielding revenue from about 1,000 *pagodas* to 10,000 *pagodas*, thus constituting them zamindaris of a convenient size. When the Board of Directors made their report the East India Company had possessed Baramahal and Dindigul for about seven years and had just acquired the Provinces of Kanara and Coimbatore and a portion of Palghat. The Malabar country was not then transferred from the Bombay presidency nor had the Company obtained the Carnatic, Tanjore and the districts ceded by the Nizam; but arrangements were in progress for the annexation of territories. On the receipt of the Board of Revenue's report, the government by a letter, dated 4th September 1799, directed the Board to prepare the materials for forming a permanent settlement of the lands on the principles laid down from the best information which their records and recent enquiries might afford. The Board of Revenue on 15-10-1799 issued their instruction to the Collectors of the districts explaining the basis of the permanent settlement and supplied to them the available data on which the assessment of land was to be founded. It also directed the Collectors to make a record of the rights of the *Taluqdars* and under tenants throughout the different districts so that in confirming the proprietary rights to zamindars they might not violate the ascertained rights of other individuals⁸.

THE STATE OF AFFAIR AND THE ESTABLISHMENT OF THE ZAMINDARI SYSTEM

The land revenue was the main source of income of the State, so land revenue obtained the primary consideration of the British. After a series of experiments in the land revenue collection and with the motive of improving the same and to be free from other complicated system, the British aimed to hand over the responsibility to the zamindars⁹. Due to misgovernance and corruption, the company was on the verge of bankrupt, hence the wisest thing at that situation was to ensure a good and permanent income to the government¹⁰. The British realized the advantage of working through the indigenous institutions, especially the zamindars, to suit their ends. The Company realised the importance of recognizing

the title of the previous tax collectors to secure the revenue of the government. In pursuance of this policy, the zamindari system was implemented and the zamindars were recognized as proprietors or landlords¹¹.

Naturally, they being aliens preferred a system involving less expenditure and more profit. Moreover, they wished the permanent settlement on the ground that it was impossible for the foreign government to impair or unnerve the zamindars in their own soil. With the introduction of the permanent settlement, they thought, it would be easy for them to gather together the active support and cooperation of the zamindars and with which they hoped to bring about peace and stability to the region.

Appointment of servants, supervisors, maintenance of record and so on required a large expense. The English felt that the permanent settlement would bring a permanent income in the form of the *peshcush* without any expenditure and burden. The heavy administrative and military expenses (poligarwar and other wars) were to be met with. The company was in dire need of permanent revenue and the best and immediate solution was the permanent settlement¹².

Acquisition of new territories resulted in additional cost of administration and the company was in need of an assured and fixed income. The construction, maintenance and care of water tanks and other water courses were looked as a heavy burden by the company and they wished to leave all entirely to the responsibility of the zamindars¹³.

The Indian revenue system was absolutely strange to the British authorities. The servants of the Company had little knowledge about the tenures or settlement of the country¹⁴. The servants of the company were not properly acquainted with the habits and usages of the people. Lack of knowledge of local languages made it impracticable for the company's servants to collect revenue from the native people¹⁵. Frequent famines in Madras Presidency resulted in the death of lakhs of workers and peasants¹⁶. So there was a scarcity of tillers of the soil and the zamindars complained about "absconding peasants" whenever they had to meet the British revenue demand¹⁷. The Company feared that, if they take up the responsibility, the critical situation would certainly affect the revenue income. In a permanent settlement, it would be the responsibility of the zamindars to meet out the demand of the Company.

Before introducing the permanent settlement, the company collected their revenue from the ryots by employing some persons as their agents who were landholders or zamindars. The zamindars withheld the dues to the government and had arrears on lame excuses. They were selfish and did not properly remit the rent to the government. To avoid such defaults in future, the British wanted to have permanent settlement of revenue. The hereditary tenure of the possessor would be best and a necessary security for revenue. The Company was not able to make the agents to render a proper account. These landholders cheated the ryots and the Company because of the absence of the fixed rent and tenure. The British wanted to stop it¹⁸. The principal financial resource of the government was land revenue. The company wanted to strengthen the revenue of the province. It was possible only by improving cultivation and by bringing more lands under plough. But in the Madras Presidency, a vast extent of land was unoccupied or uncultivated due to excessive assessment¹⁹. The Company and the people would be benefitted, if more lands were brought under plough and increase in cultivation, while the rate of taxation would be the same. To fulfill this objective, the company used the device of permanent settlement for the welfare of the State and the peasants.

The position of the zamindars and poligars and their military strength were always a matter of great concern to the company. If the zamindars and the poligars were permitted to retain their armed forces, their conduct would have continued to be aggressive and they would have

defied the company's authority. So the East India Company desired to terminate the practice and brought the zamindars and poligars under the subordination of the Company. The existence of the poligar system appeared more and more incompatible with the growing strength of the English. The poligars appeared capable of mobilizing formidable opposition to the English. So company decided to deprive the poligars of their traditional sources of strength and destroy their influence. On 1st Dec 1801, Edward Clive, the Governor of Madras, issued proclamation abolishing the poligarsystem and introduced the zamindari system in its place²⁰. The poligarswere transformed into a class of zamindars. In their changed character, the poligarswere required to disband their armed establishments and pay an enhanced amount to the company's government under a permanent assessment. Thus by reducing the poligarsto a proper state of subjection, and to establish Company's authority, it was decided to introduce the zamindari system in the poligarterritories. The other important aim of implementing the zamindari system in the form of permanent settlement in many parts of the territories of the Madras Presidency was to maintain the aristocracy in India as in England²¹. With the all the above reasons discussed, the company believed that the permanent settlement could be a remedy for the situation and it was finally implemented in certain areas of the Madras Presidency from 1802.

IMPLEMENTATION OF ZAMINDARI OR PERMANENT SETTLEMENT IN MADRAS PRESIDENCY

For the British, the three radical evils in South India were the insubordination of the zamindars and poligars, the lack of recognised laws and law courts, and the uncertainties of the land revenue system. Since 1775, the Court of Directors insisted the Madras Government to take steps towards correcting these evils in the territories under their control²². A blank ignorance of the people, their customs and their languages, inclined the Company's servants to give unlimited discretion to the persons whom they chose to exercise authority in their stead. All business was transacted by the interpreters.

ORDER FROM THE GOVERNOR - GENERAL OF BENGAL

Three able administrators, Captain Read, Lionel Place and Thomas Munroe took charge of land revenue administration. But before they had time to show and work along the lines of indigenous system, the Court of Directors and the Bengal Government pressed for the introduction of revenue and judicial system in Madras as it had recently planted in Bengal²³. The Madras Government wished to move slowly, but in 1798, the Governor General Lord Wellesley, ordered the Madras Government to introduce Bengal system without delay²⁴. Soon after his arrival, on 6th Aug 1798, Lord Wellesley sent a Confidential Letter to Edward Clive (1798-1803), the newly appointed Governor of Madras. The letter was despatched in such a way that it would reach Edward Clive on 21st Aug 1798; the very date of his landing in Madras²⁵. Wellesley stressed the immediate necessity of introducing permanent settlement in the Presidency and also assured his co-operation to the measure. He also ordered to institute an enquiry into the state and condition of all the branches of the public expenditure and resources. He thought that the inefficiency of the Company's servants was the reason in carrying out the system and even proclaimed a resolution to remove from office any public servant who was unwilling or incapable in bringing forth the system²⁶.

SPECIAL COMMISSION

Edward Clive directed the Board of Revenue to constitute an enquiry into the condition of both the public expenses and the resources of the Presidency. The Board of Revenue took great efforts and after elaborate discussions and study, on 2nd September 1799 submitted the detailed report on the

arrangements necessary for the introduction of the proposed plan of the permanent settlement of land revenue to the interests of the Company and the land holders²⁷. To accelerate the work of introducing permanent settlement, the Madras government appointed a Special Commission on 9th February 1802 consisting of William Petric, the member of the Council, Cockburn, the member of Board of Revenue and Webb who had gained experience of the Bengal Settlement. Hodgson, Secretary of Revenue Department was appointed as Secretary to the Special Commission²⁸. It was entrusted with the work of arranging the settlement of permanent land revenue. The Special Commission was directed to avail information already collected and expedite the permanent system not only in the earlier possessions of the Company but also in the recently acquired territories. The Board of Revenue and the revenue department were instructed to open all the records relating to the permanent settlement to the members of the Special Commission whenever they required. The Collectors and other subordinate officers were instructed to obey the orders of the Special Commission²⁹. The regulations containing the principles of the permanent settlement were prepared by the Special Commission and submitted to the government on 12th July 1802 for its approval.

The Regulations were passed by the Governor - in- Council of Fort.St.George on 13th July 1802³⁰. These instructions formed the basis of series of regulations passed in 1802 defining the rights and liabilities of zamindars with whom a permanent settlement was entered into both, as regards government and ryots who were placed under them³¹. Thus during the tenure of Edward Clive four Regulations, Madras Regulation XXV of 1802 (Permanent Settlement Regulation), Madras Regulation XXVIII of 1802, Madras Regulation XXIX of 1802 (*Karnam's* Regulation) and Madras Regulation XXX of 1802 (*Patta* Regulation) were passed and the principles of permanent settlement practically came into existence.³²

MADRAS REGULATION XXV OF 1802

The zamindars were declared as “proprietors of the soil”³³. The land was assessed in perpetuity with fixed land revenue payable at all seasons. The land tax was fixed with reference to average collections of past years. Two-thirds of the gross produce received by the zamindars was fixed as the share of the government in the name of *peshcush*³⁴. The remaining one-third collection was the share of the zamindar to meet out his expenses. The proprietary right of the soil was vested with the zamindars. The British Government was to grant a *Sanad-i-milkiyet-i-istimrarto* to all zamindars³⁵. In return, the proprietor was required to execute a corresponding *Kabuliyat* to the district Collector. The zamindars or land holders were to collect only the land tax. As all police establishment were taken by the government, the lands appropriated for the maintenance expenses of that purpose was to be resumed by the government. The water courses of the estates were to be taken care by the respective zamindars. The landholders should regularly pay the amount of the permanent assessment fixed on their lands during all seasons. Even in case of drought, inundation or other natural calamities remission was not allowed. If the zamindar or landholder fail to pay the fixed amount to the government, personal property would be attached, then first his land would be sold and transferred from him forever for the payment of the government revenue³⁶. The zamindars or other land holders were given liberty to transfer their proprietary in whole or in any part of their zamindari without the previous consent of the government. They were given powers to appoint the required number of *karnams* to look after the village affairs. The owners of the land were prohibited from appropriating any part of their permanently assessed land estates to religion, charitable or other purposes. If they wanted to do so, they must get the previous sanction from the government. In case, if such consent was obtained, the proprietor was to pay the assessment on such lands as fixed by the Collector³⁷. The zamindars or the landholders were to enter into agreements with their ryots for

a rent, either in money or in kind and must grant a *patta* to them within a reasonable period of time mentioning the amount to be paid. For the payments made (either cash or kind) by the ryots, regular receipts must be issued by the zamindars or land holders. They could be liable to be sued in the court for the failure of issuing *patta* or receipts to the ryots within a reasonable time³⁸.

MADRAS REGULATION XXVIII OF 1802

This regulation empowered the zamindars to collect the land tax by coercion in the case of defaulters. It had little provision to safeguard the ryots from excess of collection. The zamindars were authorised to distrain for rent the movable property of the ryots, with the exception of lands, houses, articles of trade or manufacture and also ploughs, implements of husbandry, ploughing cattle or seed grain and other personal property³⁹. A person who if made default in the payment of rent had by grant or established usage of the country a transferrable right in the land, the zamindar might apply to the Court to sell such right in satisfaction of the rent due. If the defaulter was a lease –holder or other tenant having a right of occupancy only so long as he paid the rent, without right of property or position, the zamindar could expel him of his own authority⁴⁰. zamindars were empowered to summon, and, if necessary, compel the attendance of ryots for the adjustment of their rents, or for measuring lands, or for “any other lawful purpose”. These powers were exercisable without any previous application to the Courts, but for abuse of these powers the zamindars were liable to fine and damages⁴¹. Zamindars were prohibited from confining or inflicting corporal punishment on ryots on pain of prosecution in a criminal court⁴².

MADRAS REGULATION XXIX OF 1802

It provided for the establishment of village *karnams*. Zamindars must appoint required number of *karnams*. Land holder who neglected to appoint *karnams* was fined at the direction of the District Court. The *karnam* had to obey all legal orders of the zamindars, but the latter had no power to dismiss the former without obtaining sentence from a Court of judicature. The duty of the *karnams* was to keep all records of the village regarding the extent and description of lands in each village, the account of share between the proprietors and the cultivators, the rates of the stipulated collectors and also the true accounts of the gross produce of all lands⁴³.

MADRAS REGULATION XXX OF 1802

The zamindars had to enter into an agreement with his ryots for mentioning the customary rent payable either in cash or in kind, denominated as *patta*. The ryots must also exchange an agreement with the proprietors of land denominated as *muchilika*. *Patta* and *muchilika* were to be exchanged within six months from the time of the permanent assessment fixed. These two mutual agreements were to be regularly signed by the *karnam* of the village in which the lands engaged were situated⁴⁴. The proprietors were prohibited to impose any new assessment and collect exactions from the ryots. If the proprietor levied more than any amount mentioned in the *patta*, a penalty equal to three times of the amount levied unauthorisedly⁴⁵. When a ryot refused to exchange mutual engagement (*patta* and *muchilika*) in writing, the proprietor of the land can grant the land of such ryot to another person. When disputes arise regarding rates of assessment in money or in kind, the rate of the preceding year of the permanent assessment was to be considered for fixation on such lands. If the same rate was not ascertainable, the rate of the same description and quality of land of the nearby was considered for fixation⁴⁶. The zamindars had power to eject from their lands the ryots who refused to accept the *pattas* offered to them in the presence of the witnesses, and to grant the lands to other persons⁴⁷.

CREATION OF MITTADARS

Besides the descendants of ruling chieftains, the company created another class of proprietors at that time. The *havelly* lands were sub-divided into estates or *mittas* composed of many villages depending upon the size and circumstances. The assessment of these lands varied from 1000 to 10,000 *pagodas* and sold by public auction to the highest bidders. These highest bidders or newly created zamindars were known as *mittadars*. But as far as their duties were concerned, both the zamindars and the *mittadars* exercised the same duty.

THE ZAMINDARI ESTATES IN MADRAS PRESIDENCY

On the permanent basis the zamindari system introduced was actively implemented in all the British acquired districts, of the Jaghire, Baramahal and Salem Districts, palayams of Ramnad, Sivaganga, Thirunelveli and finally extended to Madurai and Coimbatore. The proclamation of 1804, fixed the *peshcush* to 40 per cent and the Board was authorized to offer to all *poligarssanads* on permanent settlement terms proposed. 53 *poligars* in the Madras Presidency came under the settlement⁴⁸. They were

1	Kannivadi	28	Gandrakottai
2	Ammianaikanur	29	Papanadu
3	Bodinaikanur	30	Falaivanam
4	Guntamanaikanur	31	Singavanam
5	Ayakudi	32	Madagur
6	Ediacottai	33	Sillattue
7	Erachakanaikanur	34	Saindengudi
8	Tavarum	35	Naduvasal
9	Mambarai	36	Kallakottai
10	Pooliangolum	37	Padurenkottai
11	Oottapanaikanur	38	Attivetti
12	Doddapanaikanur	39	Konur
13	Jothilnaikanuri	40	Punavasal
14	Kelakottai	41	Uthukuli
15	Melakottai	42	Samathur
16	Nadookottai	43	Kottampatti
17	Velligoondum	44	Negamum
18	Seroomalay	45	Avalappampatti
19	Bangari	46	Puravipalayam
20	Gudipati	47	Ramapattinam
21	Narganti	48	Metrathi
22	Kaliur	49	Thungavi
23	Pulichelar	50	Jothampatti
24	Tumbu	51	Vedapatti
25	Ankusagiri	52	Maivadi
26	Bagalur	53	Andipatti
27	Sulagiri		

The permanent settlement concluded between 1802 and 1805 with the then existing zamindars and *poligars* and the purchase of the newly created estates (called “*mittadars* or *mittadars*”) very soon showed signs of failure. The causes of this were, in some estates it was over-assessment, in others it was adverse seasons, while in most it was mismanagement

and. the result was that, within about ten years, several estates accumulated large arrears and the government found that for realizing the arrears they had either to attach their estates and manage them for some years or to put them up for sale. In several instances, they followed the former course, but in many instances they were compelled to follow the latter course.

CONCLUSION

The zamindars in those regions were intermediaries who acted as landlords and collected revenue from the peasants, passing on a portion of it to the British government. The zamindari system led to exploitative practices by some zamindars, causing hardship for the peasants. The Ryotwari System was initiated by Governor Thomas Munro in the early 19th century, individual cultivators or peasants (ryots) were considered direct revenue-paying tenants of the government. The government assessed land taxes directly on the ryots based on the extent of land they cultivated and the nature of the crop grown. This system sought to eliminate intermediaries and establish a direct relationship between the state and the cultivators. While the Ryotwari System was adopted in the Madras Presidency, the zamindari system coexisted in few places.

The first quarter of the nineteenth century was a formative epoch in the land revenue history of Madras Presidency under the British rule. During this period, three land revenue systems were considered and adopted, namely the ryotwari settlement and the village settlement and the permanent settlement or zamindari system. Of these, the first two continued to exist, while the zamindari system gained unpopularity among the public in general, gradually displaced by ryotwari and was finally abolished after independence.

REFERENCES

- 1*. The Coromandel Coast is a term applied to the east coast of the Peninsula of India. Coromandel was originally written as Choromandell. The word means, "The realm of chora" and is a corruption of Choromandala or Cholamandala, the country of Cholas, an ancient Tamil race entered in Tanjore. The term Coromandel was applied to the coast from Calimere to the Kistna. Henry Davidson Love, (1996) *Vestiges of Old Madras*, Vol. I, Asian Educational Services, Reprint, New Delhi, p.11.
- Edgar Thurston (2014), *The Madras Presidency with Mysore, Coorg and The Associated States*, MJP Publishers, Chennai, p.9.
- Ibid.*, p.194.
- Appendices to the Report of the Madras Estates Land Act Committee*, Madras, 1938, p.18.
- Revenue Consultations 1776, Vol. 36, p. 329.
- Report of the Madras Estates Land Act Committee*, Part I, Madras, 1938, pp.14-15.
- Appendices, Madras Estates Land Act Committee, *op.cit.*, pp.18-19.
- Ibid.*, p.19.
- Ibid.*, p. 25
- Proceedings of the Special Commission* dated 30th April 1802, Vol.4-A, p.6.
- Chakravarthi, B.R (1924), *A Hand Book of Land Tenures in the Presidency of Madras*, P.R. Rama Iyyer & Co., Madras, p. 20.
- Bedan Powell, B.H (1988), *The Land System of British India*, Vol.I, Crown Publications, Reprint, New Delhi, p.198.

- Dietmar Rothermind, (1988). *Economic History of India from Pre-Colonial Times to 1986*, Manohar Publications, New Delhi, p. 20.
- Sundararaja Ayengar, S. (1916). *Land Tenures in the Madras Presidency*, The Modern Printing and Works, Madras, p.76.
- Maclean C.D. (ed.), (1989). *Manual of the Administration of the Madras Presidency*, Vol, II, Asian Educational Services, Reprint, Madras p. 115.
- Walter Kelly Firminger (ed). (1969), *The Fifth Report from the select committee of the House of Commons on the Affairs of the East India Company, 1812*, Vol.I, New York, Reprint, p.175. Hereafter *Fifth Report of 1812*.
- Desai, A.R. (ed.), (1979), *Peasant's Struggle in India*, Oxford University Press, New Delhi, p. 48.
- Dietmar Rothermund, *op.cit*, p. 20.
- Madras Legislative Assembly Debates*, Vol. IX dated 20th January 1939, p. 335.
- Srinivasaraghavaiyangar, S.(1988), *Memorandum on the progress of the Madras Presidency during the last forty years of British Administration*, Asian Educational Services, New Delhi, Reprint p. 188.
- Rajayyan, K. (1974), *Rise and fall of the Poligar of Tamil Nadu*, Madras, pp. 90-111. G.O.No. Ms.606, Revenue Department dated 10th July 1893.
- G.O.No.Ms. 606, Revenue Department dated 10th July 1893.
- Fifth Report of 1812 p.78.
- History of Land Revenue Settlement and Abolition of Intermediary Tenures in Tamil Nadu*, Government of Tamilnadu, Madras,1977, p.43.
- Dodwell (ed), H. H. (1968), *The Cambridge History of India*, Vol.V, New Delhi, Reprint p. 473.
- Henry Davison Love, *op.cit.*, p.459.
- Maclean C.D., *op.cit*, p.115.
- Board's Proceedings on the introduction of the Judicial and Revenue Systems of Bengal into Madras Presidency*, 2nd September 1799, Vol.190. pp 1-4.
- Proceedings of Special Commission, 9 February 1802, permanent Settlement Records*, Vol.I, pp.1-2.
- Appendices, Estates Land Act Committee, op.cit.*, p. 227.
- History of Land Revenue Settlement and Abolition of Intermediary Tenures in Tamil Nadu*, Madras, 1977, p.57.
- Srinivasaraghavaiyangar, S.*op.cit*, pp.226-27.
- Report of the Madras Estates Land Act Committee*, Part I, Madras, 1938, p.26.
- Madras Regulations, Section 2 of Regulation XXV of 1802.
- Baliga, B.S (1960), *Studies of Madras Administration*, Vol.II, Government of Madras, Madras, p.84.
- Madras Regulations, Regulations XXV of 1802*, Fort St.George, Madras 1802, Section 3.
- Madras Regulations, Regulations XXV of 1802*, Fort St.George, Madras 1802, Section 4.
- Madras Regulations, Regulations XXV of 1802*, Fort. St. George, Madras,1802, Section 12,and 13.
- Ibid.*, Section 14.
- Madras Regulations*, Sections 2,3and 4 of Regulation XXVIII of 1802.
- Madras Regulations*,XXVIII of 1802, Section 34, Clause 7.

Madras Regulations, Section 34, Clause 8 of *Regulation XXVIII* of 1802.

Madras Regulations, Section 29 of *Regulation XXVIII* of 1802.

Madras Regulations, *Regulation XXIX* of 1802, Fort St. George, Madras, 1802, pp 1-3.

Madras Regulations, *Regulation XXX* of 1802, Fort. St. George Madras, 1802, pp. 1-5.

Madras Regulations, Section 7 of *RegulationXXX* of 1802.

Appendices, Madras Estates Land Act Committee,op.cit.,p .47.

Madras Regulations,Section 10 of *RegulationXXX* of 1802.

Appendices to the Report of the Madras Estates Land Act Committee, p. 36.