

CHAPTER XI

REVENUE ADMINISTRATION

Early period

IN India, the State's claim to a share of the produce from the land has been recognised from the earliest times. The land revenue is levied on the basis of the Government's prerogative and the regulations for its assessment have been laid down from time to time. Under the Hindu kings of old, the State revenue comprised a definite share of the gross produce of the land varying with the soil and the labour necessary to cultivate it. According to the institutes of Manu, the State's share was an eighth, a tenth or a twelfth part. The normal share was, however, fluctuating, ranging from one-sixth to two-fifths, a third or even half of the gross produce in times of emergency. The revenue was collected in grains and that only when the land was cultivated. Under the Muslim rule also, the State took a share of the produce of the land and this share was converted into money and it was called 'Khiraj'. Very often, the demand varied with the necessities or the caprices of the rulers. The method of charging commercial crops such as sugarcane, cotton, spices under the old system during the Hindu and Muslim periods may be referred to here. From the very early times, such crops were dealt with on different principles. Even when the revenue was collected in grains, these special crops were assessed in cash and were charged at some customary rates. This was due to the difficulty in determining the yield in the case of these crops and in collecting the revenue in kind. During the Muslim rule, these crops which were called "Zabti crops" were charged at higher rates known as "Zabti rates".

Under Vijayanagara Rulers

A tradition says that during the times of the Hindu rulers (of the medieval times), out of the gross produce, half went towards the expenses of agriculture and the maintenance of the farmer's family, $\frac{1}{4}$ th for the owner of the land, $\frac{1}{6}$ th for the king, $\frac{1}{20}$ th for the Brahmins and $\frac{1}{30}$ th for the temples. The shares of the temples and the Brahmins were collected by the Government and paid over to them. During the times of Krishnadeva Raya and Achyuta Raya of Vijayanagara, the system

of collecting the revenue was regulated by the issue of ordinances, and an improved system of accounts and management was introduced. Land marks and stones inscribed with writings or symbols were erected on the boundaries even of every little village. The system of *barabaluti* or *ayangadi* (collective designation for village officials) was established in all towns and villages, and officers were appointed for divisions and sub-divisions. Besides, the revenue administration of every district was generally under the charge of an officer appointed by the Government. Orders conveying the remissions of taxes or the imposition of new ones were communicated to him. Many Vijayanagara inscriptions refer to some assignment of land, remission of the revenues, income from land, levy of fresh taxes or the renewal of obsolete ones. There was a department of taxation known as the *athavana* and was presided over by the Minister for Revenue. The extent of the land was determined by the quantity of seeds sown. For a land on which one *kolaga* of seeds was sown, the rent payable varied from 3 to 10 pagodas, according to the nature of the soil. Lands, which were cultivated by taking water from a well, were taxed money rent, say in some cases, two to three pagodas for each plough. The financial year commenced in September-October, when the *Mahanavami* was celebrated for nine days and within these nine days, the Government was paid all the rents that were due. Concessions from the payment of taxes were shown in deserving cases. Four distinct methods were adopted for the collection of the revenue of the State; *viz.*, (1) the Officers of Government collected revenue from the *raiyatwari* villages and remitted them to the treasury; (2) the taxes from a particular area or province were farmed out to the highest bidder; (3) the *nadu* and the *sabha*, the local assemblies, were asked to collect the revenues of their areas, and (4) according to the *nayankara* system, lands were granted to certain persons against annual tributes and military services. Since the Vijayanagara State had to be constantly in military preparedness to meet the challenges from the north and from the internal feudatories, the burden of taxation was heavy. Some of the kings took advantage of every opportunity to increase the revenues of the State, and collected their dues with rigour.

It appears that the assessment of the Bellary tract exceeded 24,84,188 pagodas which was the fixed assessment which was ruling in the area a few years after the fall of Vijayanagara empire, when the area came under the rule of Adil Shahs of Bijapur. The 'Kamil' in Harapanahalli and some other western taluks of the district, which were reduced by the Bijapur Sultans, appears to have been settled without any regular survey. The avowed principle of the assessment was the equal division of the crop between the Government and the cultivator; but as all rents were to be paid in money, the equivalent of half the produce in kind was found by taking the estimated gross produce of the different

Under later
rulers

sorts of dry and wet land and converting it into money at average price of the preceding ten years. The Mughals, who took over the territory after their conquest of Bijapur in the year 1686, seem to have continued the system.

Under Haidar Ali

The assessment fixed by Haidar Ali was 19,77,776 Kantiraya pagodas for the entire tract which, in later years, was called the ceded districts. (Kantiraya pagodas were so called after the Mysore king Kanthirava Narasara I (1638-59) who was the first of his line to establish an independent mint). Six of the Kantiraya pagodas were held to be equal to five star pagodas and a star pagoda was equivalent to Rs. 3-8-0. So a Kantiraya pagoda was worth Rs. 2-14-8. Haidar Ali endeavoured to augment the revenue by the resumption of *inams* and *rusums* and in some instances by the conversion of *peshkash* (paid by Palayagars) into rent. Ravages were committed by the troops while he was engaged in subdividing the different chiefs who possessed these areas. The resumption of *inams* and *rusums* added from five to ten per cent to the revenue. The assessment was also raised in several areas where it had fallen below the 'Kamil' assessment. The revenues continued to increase from 1779 to 1789. Tipu Sultan raised it by the same means as his father—the resumption of *inams*, the augmentation of low rents and expulsion of the Palayagars. The actual assessment in 1788 was 22,77,999 Kantiraya pagodas, in what were later called as ceded districts, though to an extent of about three lakhs was afterwards remitted. Between 1788 and 1799, the revenue fell off considerably, for the collections dwindled down from 19,81,758 pagodas to 15,02,608 pagodas. The diminution was much less considerable in those districts which had remained under Tipu Sultan than in those which had been given to the Nizam under the treaty of 1792. In these, the decay was rapid as a result of the weakness of the Government, the constant changes of managers, etc. It was also hastened by increasing the rents to the utmost and exacting sums (exclusive of fines for offences) from many farmers according to their reputed wealth; ill-paid horsemen were let loose to collect the arrears from the villages, where they lived at free cost and by their outrages drove many of the inhabitants away. The collections of the Government usually exceeded their settlement, because additional sums were levied where there was an extra produce.

Having narrated the history of land revenue administration which existed in the district prior to the British occupation, it is now necessary to discuss the position at the time of the first survey and settlement. The first attempt at a systematic survey and settlement was made in 1802 in the ceded districts of which the district of Bellary formed a part. But only in 1820, when Sir Thomas Munro became the Governor of Madras, the *vayavumi* system was introduced. This system was modified from time to time, in the light of experience gained. During the early period,

the assessment was based on the gross produce of the land. Since this procedure was considered as favouring the most fertile lands and pressing with increasing severity on the poorer lands, the system of fixing the assessment on the net produce was introduced in 1864.

In the *raiyatwari* settlement, all arable land was divided, whether cultivated or not, into fields and the assessment of each field was fixed for a term of years, the field being generally an arbitrary area. There was no minimum size, but it was usual to fix a maximum which was five acres in wet and ten acres in dry land. Where a survey field comprised the holdings of two or more occupants, it was sub-divided to distinguish portions transferred or relinquished. The occupant paid the revenue so assessed on the area he actually occupied. This area might be constant or might vary from year to year with the relinquishment of old fields and the taking up of new ones. The occupant dealt directly with the Government and was responsible only for his own holding. He was given a document called a *patta*, which set forth the extent and assessment of each survey field or portion of a field in his occupation. The *patta* was liable to revision for bringing it up-to-date. The occupant thus enjoyed all the advantages of proprietorship, subject only to the payment of the revenue due on the lands held during the year. The lands could be inherited, or burdened for debt in precisely the same manner as a proprietary right, provided that the person in whose name the land was registered in the Government accounts paid the revenue due to the State.

Raiyatwari
settlement

That the founders of the *raiyatwari* system originally proposed the permanency of the assessment is beyond doubt; Colonel Read's proclamation in Salem in 1796 is clear on this point, and the writings of Sir Thomas Munro distinctly show that one of the leading ideas of the early system was that of a permanent assessment, "whether immediate or in the near future". It was Munro's idea to make the assessment permanent when the time should arrive, but his and other persons' writings and the land revenue history of the Madras Presidency show that this principle was, for a variety of reasons, never brought into practice; much less was it a declared right; and still less, did such a policy secure to the raiyats that right. The Manuals of different districts show that a series of new *hukumnamas* or assessment orders were issued by which rates were experimentally lowered, raised, and lowered again till in 1855-58, a general and systematic resurvey and revision were ordered. The enormous assessments (especially enormous at the then prices) of both the original and revised (1818) systems, precluded the fixing of the assessment 'in perpetuity'. There was thus a necessity for a continual series of reductions and remissions, and there were also evasions. The system itself, as an organised and declared system, was never

fully introduced, even in those districts where the system was most in vogue. In others, it was, as regards the existence of the permanent field survey and field assessment which were the declared basis of Munro's system, practically non-existent. The founder of the system, Sir Thomas Munro, used the word "fixed" as the opposite of variable, fluctuating, uncertain or provisional, as he pointed out. One chief merit of the system was that a fixed assessment was, in theory at least, laid upon the field, not upon the produce or upon the man. In former years, the assessment was wholly uncertain, without any standard, and varied according to season, produce, the health, wealth or capacity of the raiyat, whims of the officials and the like.

Munro in fact used the word 'fixed' or 'permanent' assessment only in a qualified sense, as meaning a standard or maximum assessment which should be stable and not be liable to frequent alteration. He did not mean an unalterable assessment, or that the lands were to belong to the raiyats in perpetuity, but the assessment though 'permanent' might be raised or lowered according to the exigencies of the State. In 1820 when, as Governor, he was commenting on the settlement of Bellary, a district settled by himself and which was considered a model of the *rayatwari* settlement, he observed as follows :

"The survey rates having, under the lease, become unequal, in some places too high, in some too low, and in many having been abandoned, it has become a question whether they ought not to be again corrected. I am decidedly of opinion that they ought not be touched, and that they ought to stand as the foundation of every future settlement. By having such a standard, Government may in every future period raise or lower the revenue, according to the necessities of the State, by simply increasing or diminishing this standard by a certain rate". Again, in regard to the same district of Bellary, he said : "The last point for consideration is whether the reduction of 25 per cent should be permanent or not. I think that it ought to be so. I do not by this mean that it is never to be altered, but that it is not to be altered frequently, but only at distant intervals, when the exigencies or the prosperity of the State may demand an increase or admit of a reduction of revenue."

In 1824, in his minute on the condition of the people, he observed as follows in respect of the survey assessment : "I trust that we shall never have to go beyond the original assessment" and while speaking of the district surveys (a term which then included settlement) he said : "when completed, they will furnish a groundwork on which the land revenue of the country may with safety be lowered or raised according to circumstances". His other remarks, which are as follows, are also interesting : "We are masters of a very extensive empire, and we should endeavour

Munro's
remarks

to secure and improve it by a good internal administration. Our experience is too short to judge what rules are best calculated for this purpose. It is only within the last thirty years that we have here begun to acquire any practical knowledge. A longer period must probably elapse before we can ascertain what is best. Such a period is as nothing in the existence of a people; but we act as if this were as limited as the life of an individual. We proceed, in a country of which we know little or nothing, as if we knew everything and as if everything must be done now and nothing could be done hereafter. We feel our ignorance of Indian revenue and the difficulties arising from it; and instead of seeking to remedy it by acquiring more knowledge, we endeavour to get rid of the difficulty by precipitately making permanent settlements which relieve us from the trouble-some task of minute or accurate investigation and which are better adopted to perpetuate our ignorance than to protect the people”.

While the principles of the *raiyatwari* system were frequently mentioned in the writings of Munro at various times, those principles were not authoritatively formulated and publicly notified, nor were they legislatively established as principles binding the Government and the raiyat in a mutual contract as in the case of land-holders under a permanent settlement (Regulation XXV of 1802). The principles were stated either unauthoritatively as the opinions or as the results of the settlements of individual officers or, when authoritative, as general principles which should be the guide-lines for uniformity and continuity in action. In fact, the contrast between the action of Government in regard to the two systems is so remarkable as to be obviously intentional. In the case of the permanent settlement, Government bound itself by legislative enactment and as compelled by that law, gave to every such land-holder a *sannad* declaring the ‘perpetuity’ both of tenure and assessment. There was no such statute with regard to the *raiyatwari* system, nor was any such document issued to raiyats.

It was claimed by some that permanency of the original *raiyatwari* assessment was a right of the raiyat. But the permanency, if any, extended to both parties. If the assessment could not be raised, neither could it be reduced. The history of land revenue from 1818 to 1855 and later was marked by incessant clamour—and a rightful clamour—for heavy reductions of the standard assessment and for remissions, while every sort of evasion or artifice was resorted to, both by the raiyats and even by the officials in order to lighten the assessment. This was necessitated by the enormous standard assessments and by the continued fall in prices upto 1855. From that period, prices rose so rapidly that further reductions in assessment no longer became necessary and consequently, the demand as envisaged by the revenue authorities stood. Even the heavily reduced rates which

immediately preceded the new settlement were in many cases higher than those which replaced them. Whereas in 1851-55, the average assessment per occupied acre was Rs. 2.44, in 1898, the average was Rs. 1.87. But the average of the former period was only arrived at after numerous reductions; 25, 33 and 37 per cent reductions at a single stroke were granted as general reductions during the first half of the century.

**Madras
Settlement
principles**

The *raiayatwari* system till 1855 was in a state of flux, when the inequalities and weight of the assessment and the incessant but unsystematic reductions compelled the Madras Government to introduce a new survey and revised assessment. Owing largely to the uncertainty as to prices, the Government originally proposed a grain assessment for fifty years with frequent changes of the money commutation rate, but during 1855-57, it was finally determined that the settlement should be for thirty years in money and that the assessment should be fixed for thirty years. In 1858, the Madras Government published a notification to this effect. In 1862, however, the then Secretary of State, Sir C. Wood declared that where possible, the assessment might eventually be rendered absolutely permanent, but he took care to insist on the necessity for complete previous investigation and revision of the settlements for the imposition of a full, fair and equitable rent on all lands and he further decided that in the Madras Presidency, the general conditions were not ripe for any such permanent settlement.

**Raiyatwari
Settlement of
1801-1802**

Munro had taken over charge so late in the season of 1800-01 that he had to conclude in haste a settlement. The lump assessment to be paid by each village was roughly arrived at by assembling the Patels and Karnams and questioning them as to the value of their own lands and the adjoining villages. When this was done, these revenue officers were made responsible for the payment of their own villages. This settlement brought in only a little over eleven lakhs of pagodas or hardly more than half the standard which Munro had set up originally.

After the assumption of the ceded districts in the year 1801-02, Munro introduced the *kulwar* or *raiayatwari* settlement. Every cultivator held his land from the Government under a *patta* from the Collector, which specified the land he occupied and the assessment he had to pay. The assessment, which was paid in cash, was in theory regulated by the quality of the land, the condition of the cultivator and the value of the gross produce, of which it was proposed to take 45 per cent. But in practice, it was at first impossible, seeing that the fields had never been properly surveyed or assessed, strictly to carry out these principles. The settlement was made by first assessing the village in a lump and then apportioning this total as equitably as might be, among the various raiyats in accordance with rules. The result of the

settlement was an increase of about 25 per cent, on the demand for the previous *fashi*, but even so the revenue was greatly below the valuation of 1792. In August 1801, Munro was authorised to survey and settle his charge. The work was begun in 1802 and finished in 1805. All land of whatever kind, except hills and rocks, was measured and the fields were registered by their names and also given numbers. Cultivated land was distinguished from waste, wet and garden from dry, and Government lands from *inam* lands and at the same time a census of the people and of the cattle, sheep and goats was made. The chain used in measuring the land was one of 33 feet, so that an acre contained 40 square chains or guntas. The surveyors were followed by assessors who went over the fields with the village officers and the raiyats and classified the soils. This work was carefully checked by head assessors and officials of the Collector's office. It was decided that in no village should there be more than ten rates for dry land, six for garden and eight for wet land. The money rates at first drawn up, taking the Kantiraya pagoda and fanam as worth Rs. 2-14-8 and Re. 0-4-8 respectively, were as follows :—

Rates	Dry	Wet	Garden
	Rs.	Rs.	Rs.
Highest rate	2—14—8	17—8—0	29—3—8
Lowest rate	0—2—4	1—7—4	1—7—4

When a taluk was surveyed and settled, the assessment on each field was fixed by working backwards from the amount due from the taluk to the share of this amount which each field should bear. “This business was begun”, wrote Munro in 1807, “by fixing the sum which was to be the total revenue of the district. This was usually effected by the Collector in a few days by comparing the collections under the princes, under the Company's Government from its commencement, the estimates of the ordinary and head assessors and the opinions of the most intelligent natives, and after a due consideration, of adopting such a sum as it was thought would be the fair assessment of the district.”

Mode of fixing
assessment

For the next seven years from 1802-03 to 1808-09, the settlements continued to be conducted on the *raiayatwari* principles. Though 1801 and 1802 had been unfavourable seasons and 1803 was worse, and in 1804 there was a scarcity followed by a disastrous flood, the area under cultivation and the revenue both continued to increase and in 1805-06, the land revenue of the whole of the ceded districts amounted to over 20 lakhs of Kantiraya pagodas or more than the high standard Munro had set himself to reach. The land revenue of Bellary and Anantapur together was, in that year, Rs. 25,29,000 or only Rs. 57,000 less than the similar revenue realised by Government from the two districts in 1874-75, the year before the great famine, when the area under cultivation

was at its maximum and of course much larger than it had been in Munro's time.

In 1804, the desirability of a reversion from the *raiyyatwari* to a permanent settlement began to be discussed. The Governor-General in that year sent instructions that in settling new districts, the Oudh regulations, of which he enclosed a copy, should be followed with such modifications as local circumstances required. Under these, each village was to be rented out as a whole for three years for a fixed sum per annum to zamindars and other proprietors of land and the renter was alone responsible for the payment of the fixed rent. The Madras Government did not like this system but directed their Collectors to report upon it. Munro's reply to this proposal was an unqualified criticism. The Madras Government eventually temporised by postponing its decision until the various unsettled districts were surveyed.

After Munro's departure in 1807, the ceded districts were split into two collectorates, *viz.*, Cuddapah and Bellary. The seasons— notwithstanding that the Collector authorised the Tahsildars to perform the usual religious ceremonies on account of want of rain—were unfavourable. Fasli 1233 was unusually bad; 1234 and 1235 were better; 1236 and 1237 were again unfavourable; 1238 was good and so was 1240 but 1241 was only moderate and in 1242, the rains entirely failed. Faslis 1247, 1248 and 1252 to 1255 were also bad years. Another matter which pressed heavily upon the raiyats was the great fall in prices. Even when the season was good, they received little for their crops and as the money rates had been calculated on the high prices of former years they became unduly burdensome. The Collector of the district continued to urge that when these low prices were taken into consideration, the assessment was excessive, but it was not until 1856 that any reduction was sanctioned. In that year, the Government approved a scale of alterations proposed by the Collector and this was brought into force throughout the district in the next year. As regards dry lands, the former rates of Rs. 4 and over were reduced to Rs. 3. The wet land assessment was reduced from Rs. 16 to over Rs. 12.

Position
between 1859
and 1876

In the years which immediately followed, the area under cultivation and the revenue gradually but continuously increased. Prices began to rise again, which probably helped the raiyats more than the reductions in the assessments and, in the sixties of the last century, the value of cotton rose enormously owing to the American War. The famine of 1866 did not materially check the improvement, but in 1876-78 occurred the great famine and, at one stroke, the cultivation and the revenue went down to figures which were lower than any which had been known during the twenty preceding years. Even ten years later,

59 per cent of the land which went out of cultivation in those three seasons of distress still remained unoccupied and it was at least a dozen years before the revenue again approached the former level. At the beginning of 1882, some taluks were grouped under a new Collectorate of Anantapur, as the then Bellary district was unwieldy.

In 1884, the re-survey and in 1885 the re-settlement of the district were begun. In 1887, the Deputy Commissioner of Settlement of Survey and Revenue Settlement submitted a draft settlement scheme, which

1896

was based on the results of the classification in the Adoni, Alur and Hospet taluks and Gooty and Penukonda taluks of Anantapur. The scheme proposed large increases in the existing assessment and these areas were the poorest and most backward in the Presidency. The Government ordered that a revised scheme should be drawn up for the five taluks of Adoni, Alur, Bellary, Gooty and Tadpatri which were considered to be the best and that two separate schemes should be prepared for the remaining taluks. Accordingly, the then Commissioner of Revenue Settlement drew up a scheme for each of the districts (Bellary and Anantapur), the financial effect of which in the Adoni, Alur, Bellary and Hospet taluks was a decrease of Rs. 42,000 or six per cent. The Government considered that it was doubtful whether any sacrifice of revenue was either necessary or desirable and declined to pass the scheme.

A revised scheme for Adoni, Alur and Bellary prepared by Mr. Cox was sent up in February 1890. This was approved by Government in the following September with certain modifications, one of which was the reduction of the total increase under dry land in the Bellary taluk to six per cent. Subsequently, a separate scheme for the remaining taluks was prepared and this was approved by the Government in May 1893. The survey and settlement were conducted. The classification of the soils of the district grouped them under the two main classes of *regada* or black and ferruginous or red. Wet land was arranged in five groups with reference to the quality of the sources from which it was irrigated. The only land placed in the first group was that under the Tungabhadra channels. In rating dry lands, villages in some areas were placed in different groups. For the purpose of fixing the money assessment rates, the standard crop on wet land was taken to be paddy, that on dry land to be jowar. The out-turn of the former was estimated to vary from 1,200 to 320 Madras measures per acre and of the latter from 340 to 90 measures. Only nine per cent of the total wet land of the district was assessed at the highest wet rate of Rs. 11. Only 1,283 acres of dry land were assessed at the highest dry rate and only 1,648 acres at the next highest rate. Twenty-three per cent of the dry land paid rupee one per acre and 65 per cent paid less than this. The increase in the wet assessment included that derived from the

Revised Scheme

transfer of dry land to wet and 62 per cent of the total was derived from land under the first and second groups. On dry and wet lands, together, throughout the district, the increase in extent due to survey was five per cent and the enhancement of the assessment amounted to seven per cent. In the dry assessments, the smallest absolute increases occurred in the Hospet and Kudligi taluks, both of which contain much of hills and jungles. The percentage increase was small in Alur and Adoni although their black soils were fertile, but were already very highly assessed. In Rayadurga, on the other hand, the cotton soil had frequently been previously paying only from two annas to five annas per acre and there the proportional increase was accordingly considerable. Similarly, the considerable increase in the wet assessment in Harapanahalli taluk was due to the unduly low assessments which had previously been charged.

Inam tenure

The extremely high proportion which the various classes of *inam* land bore to the area of Government land was a matter which attracted Munro's attention almost as soon as he took charge of the ceded districts. Including grants to village officers, the valuation of the assessment due from *inams* was no less than 54 per cent of the assessment on Government land. Many of these *inams* had been granted fraudulently or at least without proper authorisation. Particulars of the extent and assessment of the various *inams* were recorded in Munro's survey and it was intended that an enquiry should be made into the titles on which they were held. Munro did, indeed, begin this investigation in a part of his charge. This enquiry was interrupted by Munro's departure to England and the introduction, immediately afterwards, of the triennial and decennial leases rendered it no longer of any importance to Government to ascertain whether the *inams* were held on good title or not. The only class of grants which was systematically examined in Munro's time were the village service *inams*. These were in no way uniform in amount, being in some places as low as one per cent of the assessment of the village and in others as high as 50 per cent. Of the total area under cultivation in 1825, 47 per cent of the entire land holdings was *inam* land, of which 21 per cent was service *inam*, 14 per cent *dharmadaya*, nine per cent *asabandham* and three per cent *devadaya*. The extra assessment levied on *inams* in 1825 was abolished from 1862 under instructions issued by the Inam Commissioner with the approval of Government.

The main stages in the settlement operations were briefly as follows :—

- (1) Classification of soils.
- (2) Determination of grains to be adopted as standards.
- (3) Valuation of soils in standard grains or as they are technically termed "grain out-turns."

- (4) Determination of commutation prices and the conversion of grain out-turns into money.
- (5) Determination of the allowance to be made for vicissitudes of season and unprofitable areas.
- (6) Calculation of the expenses of cultivation.
- (7) Determination of money rates.
- (8) Grouping of villages in respect of dry lands.
- (9) Classification of sources of irrigation as judged by the certainty and efficiency of water supply.
- (10) Merging of soils.
- (11) Preparation and submission to Government, through the Board of Revenue, of a scheme report containing proposals for the revision of assessments.
- (12) Introduction of settlement.
- (13) Compilation of settlement registers in English and the principal language of the district, hence called the Diglott Registers.

The rate of assessment on land was based on its productive capacity, which depended on the nature of the soil, the physical and mechanical composition and some other factors which affected the fertility of the land. Paddy was the staple standard grain for wet lands and jowar, *cumbu* and ragi are the main standard crops for dry lands. Having determined the standard grain for each tract, the next step was to ascertain the out-turn of such crop on lands of different soils. After 1882, the actual crop-cutting experiments were dispensed with generally and the average of the out-turns of the adjoining districts was followed. Since the assessment was payable in cash, the grain out-turns required to be commuted into money value. Prices of only 20 non-famine years preceding the year of settlement were taken into account in working out the commutation price. These average prices were those prevailing in headquarter towns and hence a percentage varying from 10 to 25 per cent for paddy and 10 to 28 per cent for dry grains was allowed for cartage and merchants' profits and the resultant figures were adopted as the commutation prices. From the commuted value of the crops thus fixed, deductions were made for arriving at the net value of the produce. The deductions were: (1) for unprofitable areas in the holdings and vicissitudes of the season, and (2) cultivation expenses. The device of grouping was resorted to. Different groups were assigned for villages containing lands of the same soil, class and sort when such factors distinguished one tract from another. This was a valuable device adopted to equalise the burden and was an important element in the process of settlement. Over 70 per cent of the irrigated lands were classified as wet in the revenue accounts. In this case water rate was not charged separately. A consolidated rate of assessment was fixed. The basis of charge was a share in

the net produce as in the case of dry lands. For purposes of calculation, paddy was taken as the standard crop.

**Periodical
revision**

The question of periodical revision of assessment had been the subject of comments from time to time. The principles of settlement contemplated the right to periodical revision of the settlement rates from time to time. The assessment is the commuted value of the State's share in the produce of the land. When there is a change in the value of the produce or in the value of money itself, the assessment fails to represent the value of the State's share accurately. Further, for the improvement of the economic condition of the people, the State undertook various measures such as providing means of communication, facilities of irrigation and the like. Consequent on such measures, there was a general increase in the value of the land and its produce. It was thought that under such circumstances, the State should be entitled to the benefit in the value of the produce of the land. The resettlement is merely a recalculation of the State's share with reference to the variation in prices of the standard grains and taking into account the changes in the economic condition of the people. The periodical revision of assessment was not unknown under the old systems in the Madras State. Under the Hindu kings, even when revenue was realised in grains, the State's right to reassess the revenue from time to time was recognised. Under the Muslim administration also, it was recognised as a general rule that the money payment needed to be revised from time to time. Resettlement operations were not however conducted on any elaborate scale as the original settlement. The framework of the settlement was not generally changed except in very special cases. The soil classification of the land was very rarely altered. So also the grain out-turn was not modified. The classification of the irrigation sources was changed only where absolutely necessary. The main basis of the resettlement was the variation in the prices of staple foodgrains. Before framing the proposals, the Settlement Officer took into consideration the statistics of the land value, changes in the means of communication and the improvement in the irrigation facilities and other data bearing on the general economic condition of the tract. Besides the study of these statistics, the Settlement Officer made personal and critical enquiries in the village into several important particulars bearing on the economic condition of the people.

During 1945-50, the price of paddy increased by 100 per cent, but the prices of all other necessities, even pulses, chillies, etc., went up by 300 to 400 per cent. The cost of cultivation also increased out of proportion to the increase in prices of food-stuffs. This affected the poor and the middle class raiyats. The investigation by Dr. B. V. Narayanaswamy Naidu had disclosed the higher percentage of indebtedness among *pattadars* of small holdings. Increase in prices had benefited only persons owning

large extents of land. The periodical revision of rates at resettlement had been abandoned since 1939. The proportion of the assessment to the value of the gross produce at the commutation rate adopted for Bellary district in the last decade of the last century worked out as follows:—

<i>Year of Settlement</i>	<i>Dry</i>		<i>Wet</i>	
	<i>Value of gross produce</i>	<i>Assess- ment</i>	<i>Value of gross produce</i>	<i>Assess- ment</i>
	Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.
1890-92 ..	5-5-10	0-15-7	37-0-5	6-14-11
1892-93 ..	4-15-2	0-8-8	25-4-7	5-6-3
1893-94 ..	9-3-1	1-7-8	25-0-11	6-7-0

(The value of gross produce and assesment are on the basis of acres which was the unit).

Subsequently in 1917-18, Mr. T. E. Moir (later Sir T. E. Moir) was deputed to investigate into the question of rents on agricultural lands. According to his detailed investigation, the ratio of the rent to the assessment was as follows:—

Single crop wet lands without wells: Cash rentals 2.3 to 9.6 times the assessment. Grain rentals 2.8 to 9.1 times the assessment.

Double crop wet lands without wells: Cash rentals 2.2 to 11.8 times the assessment. Grain rentals 3.1 to 10.6 times the assessment.

Dry lands without wells: 2.6 to 10.1 times the assessment.

Single crop wet lands with wells: Cash rentals 2.5 to 8.8 times the assessment. Grain rentals 2.9 to 9.3 times the assessment.

Double crop wet lands with wells: Cash rentals 1.9 to 13.2 times the assessment. Grain rentals 2.5 to 9.9 times the assessment.

Dry lands with wells: 4.3 to 19.4 times the assessment.

Mixed leases of single and double crop wet lands without wells: Cash rentals 2.0 to 15.2 times the assessment. Grain rentals 1.5 to 12.0 times the assessment.

Mixed leases of wet and dry lands without wells: Cash rentals 2.3 to 9.5 times the assessment. Grain rentals 2.3 to 13.5 times the assessment.

In connection with the investigation of land tenures in 1946-47, statistics of leases were collected in respect of Bellary district. The result of the investigation was as follows:—

For all crops

Extent leased out—dry and wet: 19,494.35 acres.

Assessment: Rs. 34,447.9.

Rental: Rs. 3,00,526.14.

Ratio of rental to assessment: 9 times.

For paddy alone

Wet: 1,415 acres.

Assessment: Rs. 10,203.

Rental: Rs. 68,451.

Average assessment per acre: Rs. 7.2.

Ratio of rental to assessment: 7 times.

The assessment in the above statements represented only land revenue and did not include water rates. The rental was for both first and second crops when two crops were raised. Enquiries into the lease values were also made at every resettlement of the district. Lease values were ascertained from the registered documents of the Sub-Registrar's Office. Local enquiries also were made to check the statistics generally. The results of such investigations in the resettlements conducted in respect of Bellary were as follows:—

Year of resettlement	.. ..	1923-1925
Lease value per acre—wet	.. ..	Rs. 26 to Rs. 105
—Do— dry	.. ..	Rs. 4-15-0 to Rs. 11-15-0
Ratio of assessment to lease value	.. ..	Rs. 2.99 to Rs. 15 wet and Rs. 4.67 to Rs. 10.33 dry.

**Main features
of the system**

Under the system, the burden of assessment fell unevenly on different classes of people. The assessment is a tax on land and not on the person paying it. A person, who owned a large extent of land and enjoyed considerable net surplus from the produce, paid the same rate of assessment as another who had only a small holding which left only a small surplus to him. Such persons of large holdings were generally well off and more so, in the years of normal or high prices. The net surplus income they got from land was often spent on luxuries or ceremonies or invested in purchase

of other lands or other properties or in lending it on interest to poor raiyats. A similar inequality of burden arose when the land was cultivated with commercial crops. The assessment did not vary with the nature of the crops grown on the land or the income derived from it. It was fixed with reference to what the land would fetch if the staple foodgrains are raised on it.

Just one year before world war I, the Commissioner for Land Revenue and the Commissioner of Revenue Settlement, Survey, Land Records and Agriculture, conducted a settlement in Bellary district. At that time, Bellary district had 873 *raiyatwari* villages. The extent of dry lands was 18,64,673 acres with Rs. 13,30,580 as assessment. There were 39,841 acres of wet lands with Rs. 2,32,413 as assessment. The total holdings as per the report submitted by the Board of Revenue were 19,04,514 acres with Rs. 15,62,943 as assessment. The total demand for 1913-14 was Rs. 20,41,914.

The term of thirty years fixed for the original settlement of the several taluks of Bellary district expired in different years as noted in the following statement. The dates of resettlement introduced in the taluks are also given hereunder :—

<i>Taluk</i>	<i>Year in which the original settlement expired</i>	<i>Year in which the resettlement was introduced</i>
Bellary	1920-21	1923-24
Hospet	1921-22	1924-25
Hadagalli	1921-22	1924-25
Harapanahalli	1922-23	1924-25
Kudligi	1922-23	1924-25

A feature of the resettlement of both the black soil and red soil tracts was the revision of the old rates by a percentage enhancement. At the original settlement, paddy was adopted as the standard crop for wet lands and yellow jowar for dry lands. These grains were retained as standard crops at the resettlement. The commutation rates per *garce* (3.200 Madras measures) for these grains worked out on the basis of the average prices in the black soil taluks prevailing in the raiyat's selling months during the twenty non-famine years ending 1917-18, after deducting 15 per cent for cartage and merchant's profits, amounted to Rs. 212 for paddy and Rs. 219 for yellow jowar which represented an increase of 52 and 62 per cent respectively over the commutation rates adopted at the previous settlement. Similar commutation rates for the red soil taluks based on the average prices prevailing during the twenty non-famine years ending 1919-20 amounted to

Rs. 235 for paddy and 271 for yellow jowar which represented an increase of 67 and 117 per cent respectively over the commutation rates adopted at the original settlement. The old rates of assessment on wet lands were enhanced by only $18\frac{3}{4}$ per cent in the Tungabhadra tract and by $12\frac{1}{2}$ per cent in the remaining tracts. The rates on dry lands were enhanced by $12\frac{1}{2}$ per cent, the last three rates of annas two, annas four and annas six being left unaltered. The rates thus arrived at varied in wet lands from Rs. 13 to Rs. 4-12-0 per acre in the Tungabhadra tract and Rs. 10-2-0 to Rs. 1-2-0 in the non-Tungabhadra tract, while for dry lands the maximum were Rs. 2-10-0 (black soil) and Rs. 2-8-0 (red soil) and the minimum was two annas in each case.

Special features

No general reclassification of irrigation sources was made at the resettlement, but the classification made at the original settlement was, however, altered in cases in which it was found to be incorrect. In the red soil taluks, river and spring channels at the original settlement were reclassified at the resettlement solely with reference to their capacity, though the old lower classification was adopted for the purpose of arriving at the rates of assessment for single crop. The total extent of dry land transferred to wet was about 1,534 acres and that of wet transferred to dry was 614 acres. An extent of 225 acres of wet lands in the Bellary taluk which had an unfailing supply of water for two wet crops was compulsorily registered as "double crop" at one-and-half times the single crop assessment. In the red soil taluks, holders of wet lands having an unfailing supply of water for two wet crops were given the option of having their lands registered as "double crop" at one and-a-half times the single crop charges, but this was not availed of by the raiyats. As a result of the resettlement, the land revenue of the district was enhanced from Rs. 15,83,772 to Rs. 17,79,340. Between the years 1890 and 1894, the revenue assessment had stood at Rs. 12,68,666; at the settlement, the assessment had been enhanced to Rs. 13,53,608. The revenue assessment noted here is the amount in the year prior to the introduction of the new settlement and not the original assessment. It was the original assessment less all the deductions due to reduction in rates and concessions granted from time to time from the introduction of the *raiyyatwari* system till the new settlement.

Method of survey

A general description of the policy followed in the Madras Presidency in survey matters is to be found in G.O. 1212 Revenue dated 30th November 1903. On page 17 of that order, Mr. Carr stated that the basis of maintenance was the field measurement book which should exhibit for each and every field a correctly plotted map, showing the exterior and interior measurements and the sub-divisions found at the time of survey and settlement. This represented the practice in areas surveyed on all but the Block Map and Plane Table systems. The so called Plane Table system

as used in Madras is merely a modification of the Block Map System and has nothing to do with what was technically known as Plane Table Survey. In areas surveyed under the Block Map System, the preparation of a field measurement book formed no part of the original survey operations and the field measurement books gave no internal measurements, but Karnams (*Shanbhogues*) were supplied with block maps containing measurements. Speaking generally, the essential difference between the systems in force in Madras and the systems in other parts of India was that the latter relied on the village map as the basis of maintenance, whilst Madras relied on a record of measurement. This record of measurement was in all cases supplied by a reproduction of a portion of the framework of the original survey. In the diagonal and offset and triangle systems, it took the form of an independently plotted map of each field. The system in force in the Punjab approached most nearly to that in Madras, but there the diagonals and offsets were needed primarily for the purpose of calculating areas. It may be added that the Madras unit of measurement was 7.92 inches (a link of the Gunter's chain) and that all measurements were recorded to the last link. This constituted, on the whole, a more elaborate system than that in force in any other part of India. All bends in survey fields as well as field trijunctions were demarcated with granite stones; sub-divisions were no longer demarcated. If field trijunctions were demarcated, all points within any field could be arrived at within a margin of a few links. When stones were missing or had been moved, all that the local revenue official had to do was to replace them by the help of other stones lying around.

The records prepared by the Survey Department and handed over to the revenue authorities were (1) a village map on an eight-inch or 16-inch scale, (2) a field measurement book, (3) a demarcation sketch and (4) a stone register. The principles of land revenue registry were laid down in Regulation XXVI of 1802, which made it clear that the liability to pay revenue was based on title (proprietorship) and that a complete record of mutations (transfer of land from one proprietor to another) was a part of land revenue administration. The Madras Government acting on the recommendation of a special committee decided that there should be one complete register of titles. Changes in the classification and extent of fields were entered in the 'A' register. In column 13 of this register, the name of the *pattadar* was entered. Mutations in the title were embodied in the *chitta*.

Before Bellary was merged with the Mysore State, there was only a revenue registry and no record of rights was attempted. The revenue registry is not an evidence of title but a statement of liability to pay revenue and is still, in spite of prolonged efforts to improve its accuracy, defective. The courts

are not accepting the entries as evidence. The Registration Department registers deeds affecting title and by a system of indexing can furnish information about the origin of title but it does not maintain any register of title or record of rights. There was no record of rights in Bellary district. For purposes of survey work in respect of sub-divisions has been taken up by a special staff. They have, so far, completed the survey work in respect of Siruguppa, Hospet and Mallapuram taluks and the same work is in progress in Bellary and Kudligi taluks. The soil classification was recorded in *taram* according to the Madras system. These *tarams* have been converted into *bhag annas*, i.e., soil values expressed in terms of annas, according to the uniform system adopted throughout the State under the Mysore Land Reforms Act, 1964. The rate applicable to each holding is worked out from the standard rate on the basis of soil *bhag annas* in *kayamdar takhtas*, along with the assessment to be levied on each holding. In addition to this, *akwarband* and *faisal patrika* are prepared for the introduction of settlement. The *akwarband* contains particulars regarding the total area of the holding, *phut khwarab* (reserved and unreserved), net cultivable area under dry, wet, garden and plantation and also rate per acre and assessment on each class of land. The *faisal patrika* contains particulars regarding the total area of the holding, *phut khwarab*, cultivable area, the total assessment and the names of the holders.

The *zamindari* system was also in force in the estates governed by the Madras Estates Land Act, 1908. These estates or *zamindaries* were first created in 1802 under the terms of permanent settlement. Tillers of the soil in such areas had to face several hardships. In 1948, a bill called the Madras Estates (Repeal of Permanent Settlement and Conversion into *Rajyatwar*) Bill, 1947, was passed. Consequently, all the *zamindari* estates were taken over and converted into *rajyatwar* tenancy. After the merger of Bellary district in old Mysore State in 1953, the provisions of the Mysore Tenancy Act, 1952, were extended to the district in 1955. The Mysore (Personal and Miscellaneous) Inams Abolition Act, 1954, was also made applicable to this district. In view of the abolition of estates under the Madras Estates Abolition Act, the survey work in respect of 63 ex-estate villages was also taken up.

The assessment rates that were in force in the district at the time of merger were as follows : —

Sl. No.	Name of taluk	Dry	Wet
1.	Bellary	Rs. 2.25	Rs. ..
2.	Siruguppa	Rs. 2.25	Rs. 12.00

Sl. No.	Name of taluk		Dry	Wet
			Rs.	Rs.
3.	Kudligi	.. ..	2.50	9.00
4.	Hadagalli	.. ..	2.50	7.25
5.	Hospet	.. ..	2.50	11.25
6.	Mallapuram	.. ..	2.00	..
7.	Harapanahalli	.. ..	5.00	10.50
8.	Sandur	.. ..	2.50	7.87

A uniform Land Revenue Act known as the Mysore Land Revenue Act, 1964, was brought into force in the new State of Mysore. The present system of settlement operations is based on this Act. The pitch of the assessment of land revenue, under the new system, is the zone which forms the unit of settlement operations. This unit comprises a taluk or a group of taluks, or portions thereof, of one or more districts, which, in the opinion of the Government or an officer authorised by it in this behalf, is contiguous and homogeneous in respect of physical configuration, climate and rainfall, principal crops grown in the area and soil characteristics. It may be noted here that no zone, however scientifically formed, can give a completely homogeneous area. The Settlement Officer appointed under the Act for each zone has to form groups in his zone on the basis of physical configuration, climate and rainfall, yield of principal crops and their prices and soil characteristics. The Settlement Officer conducts a detailed survey in the tract and forms an impression as to the agricultural economy of the area. He then collects information on marketing facilities, communications, standard of husbandry, population and supply of labour, agricultural resources, variation in the area occupied and cultivated land during the previous 30 years, wages, ordinary expenses of cultivating principal crops, including the wages of the cultivator for his labours in cultivating the lands and price of agricultural lands. Lands are classified in each group according to the relative valuation of land as recorded in the survey records having regard to its soil, water and other advantages. Then the Settlement Officer has to arrive at tentative standard rates for each class of land separately. This rate is not, ordinarily, to exceed 1/16th of the average gross yield of the principal crops grown on the land of that class in a group. As regards the yields of principal crops, on the basis of which he has to propose the standard rate, the Settlement Officer conducts crop-cutting experiments in representative villages or accepts the results of crop cutting experiments conducted by other Departments. From this, he ascertains the average yield of principal crops in each group under each class of land, namely, dry, wet, garden and plantation

**New system of
survey and
settlement**

and then arrives at the cash value of the average yield per acre. For purposes of settlement operation, the notified principal crops were : paddy, cotton and jowar for Bellary, Siruguppa, Hospet, and Hadagalli taluks, paddy, jowar and groundnut for Mallapuram taluk and paddy, cotton, jowar and groundnut for Harapanahalli, Kudligi and Sandur taluks.

The tentative standard rates are then arrived at for each class of land at a certain percentage of the cash value. He then submits his report proposing the revised standard rates to the Deputy Commissioner of the district concerned. The standard rates proposed are then notified in the *chavadi* of each village. A copy of the Settlement Officer's report is kept open for the public in the office of the Deputy Commissioner. Affected persons have to file their objections within three months from the date of the publication of the report. After examining the objections and, if desired, hearing the petitioners, the Deputy Commissioner sends the settlement reports to the Government through the Director for Survey, Settlement and Land Records with his remarks on each objection. The settlement reports together with the objections are laid on the table of both the Houses of the State Legislature. After it is approved with or without modifications by moving a resolution in this behalf, the State Government pass orders in conformity with the resolution. The Government then notify the standard rates as approved, in the official gazette, indicating the date from which these rates would come into effect. On the basis of this, the Deputy Commissioner gives wide publicity to those rates by notifying them in the village *chavadi*.

As the guaranteed period of settlement rates in force in all the taluks had expired, the revision settlement work was taken up in the year 1964. The entire district was grouped under two zones as detailed below :—

Sl. No.	Name of Zone	Name of taluk
1.	Zone No. I—Bellary	Siruguppa Bellary Part of Hospet (excluding Mariyammanahalli Firka)
2.	Zone No II—Kudligi	Kudligi Sandur Harapanahalli Hadagalli Mallapuram Part of Hospet and Mariyammanahalli Firka

The Settlement Officers appointed for these two zones formed settlement groups which admitted of uniform rates. The number of villages coming under each group was as detailed below :

Sl. No.	Name of taluk	Number of villages in each group	
		I	II
Zone No. I			
1.	Bellary	104	..
2.	Siruguppa	65	21
3.	Part of Hospet (excluding Mariyammanahalli Firka).	4	59
Total for Zone I ..		173	80
Zone No. II			
1.	Kudligi	14	84
2.	Harapanahalli	15	61
3.	Hadagalli	54	16
4.	Mallapuram .. ..	..	31
5.	Sandur .. ..	..	85
6.	Part of Hospet and Mariyammanahalli Firka.	..	15
Total for Zone II ..		83	292

The settlement reports of the above mentioned zones were approved by the State Legislature and the Government accordingly notified the standard rates on 25th June 1965. The revised standard rates which were worked out on the basis of four per cent cash value of the average yield per acre were as detailed below :—

Sl. No.	Name of the Zone	Group No.	Standard Rate		
			Dry	Wet	Garden
			Rs.	Rs.	Rs.
1.	Zone No. I—Bellary ..	I	2.93	13.70	11.52
		II	2.40	13.70	11.52
2.	Zone No. II—Kudligi ..	I	2.72	10.72	11.52
		II	2.40	10.72	11.52

These rates came into effect from 1st July 1965. The individual assessment on each holding is directly calculated on the basis of these rates according to the same classification value. A table (I) giving the maximum rates of previous settlement rates and the standard rates of revision settlement in Bellary district is appended at the end of the chapter. The total amount of land revenue

assessment according to these standard rates came to Rs. 12,60,713. The break-up of this figure is given below :—

Sl. No.	Zone No.	Assessment as per previous settlement	Assessment as per revision settlement
1.	Zone I—Bellary	Rs. 7,85,719.27	Rs. 6,60,255.96
2.	Zone II—Kudligi	Rs. 6,05,072.82	Rs. 6,00,457.71

The total assessment of Rs. 12,60,713 does not include the water rates levied separately on those lands which are receiving water from the Government sources. A table (II) showing the areas under previous assessment and under revision settlement as also the percentages of increase or decrease over the previous assessment is given at the end of the chapter.

Revenue Collection

The collection of land revenue is primarily the responsibility of the Tahsildars, Revenue Inspectors, Shanbhogues (*Karnams*) and Patels. Formerly, the village officers had been usually remunerated by grants of land. They also received from the public 'fees' called *meras* and *vartanas* regarding which no exact particulars are available except that the former consisted of payments in grains from cultivators and the latter of a kind of house-tax on merchants and officers. The members of the family of each hereditary office-holder in the villages shared the *nam* lands in common, whether they actually did the work or not, but the fees were the prerequisite of the member who for the time being carried out the duties of the office. In 1860, Mr. Pelly, then a member of the Revenue Board, was directed to improve the village establishments and systematise its emoluments. He reported on the matter in 1862 and made certain proposals; these were not approved and the matter was dropped for the time being. In 1884, Mr. Goodrich, the then Collector, sent up another scheme but about this time, the Government had issued certain general rules and the scheme was sent back to be recast in accordance with these. In 1889, the Village Cess Act of 1864 was introduced in the district and in 1897, after the survey and settlement, the village establishments were improved. In 1903, the Proprietary Estates Village Service Act of 1894 was extended to the district. At that time, the Collector of the district was assisted by a Head Assistant Collector at Hospet, a Deputy Collector at Adoni and a Headquarters Deputy Collector. There was a Tahsildar for each taluk. This pattern is being continued with slight variations. Instead of 'Collector', the head of the revenue district is now called the Deputy Commissioner who is assisted by a Head-quarters Assistant and Assistant Commissioners. After the district

was merged in the Mysore State, the actual revenue collection is being done according to the procedure laid down in the Mysore Land Revenue Code. The following statement shows the amounts of land revenue collections in the district from 1961-62 to 1970-71 :—

<i>Year</i>			<i>Amount collected in Rs.</i>
1961-62	..	..	10,37,808.80
1962-63	..	..	15,14,261.20
1963-64	..	..	30,75,668.68
1964-65	..	..	22,11,869.21
1965-66	..	..	17,67,713.21
1966-67	..	..	13,35,184.11
1967-68	..	..	20,72,911.83
1968-69	..	..	18,17,803.25
1969-70	..	..	15,30,759.00
1970-71	..	..	11,76,591.11

Statements giving taluk-wise demand, collection and balance of land revenue in the district for the years 1957-58, 1962-63 and 1967-68 are appended at the end of the chapter; the taluk-wise brake-ups for 1969-70 is given below :—

(Amount in Rs.)

<i>Sl. No.</i>	<i>Name of taluk</i>	<i>Demand</i>	<i>Collection</i>	<i>Balance</i>
1.	Bellary	13,89,821	4,50,948	9,38,873
2.	Siruguppa	18,51,603	2,96,305	15,55,298
3.	Sandur	2,92,648	91,618	2,01,030
4.	Hospet	1,29,208	1,18,462	10,746
5.	Mallapuram	67,869	19,200	48,669
6.	Hadagalli	12,05,856	87,210	11,18,646
7.	Harapanahalli	4,78,082	1,21,063	3,57,019
8.	Kudligi	8,87,046	1,35,078	7,51,968
Total ..		63,02,133	13,19,884	49,82,249

The remissions granted during recent years as per Rule 147-C of the Mysore Land Revenue Rules, 1966, were as follows :—

<i>Year</i>	<i>Amount</i>	<i>Year</i>	<i>Amount</i>
	Rs.		Rs.
1958-59	1,25,625-00	1968-69	37,744-65
1959-60	1,72,999-00	1969-70	24,539-32
1960-61	67,463-03	1970-71	24,728-90

**Land Reforms:
Tenancy**

The tenancy problem originated, when the land owner, who was the occupant of the land, asked someone else to cultivate it on terms defined by contract or custom. It has been the practice for many a land-holder to let out his land on lease to some one else on a definite share in the produce. This has given rise to several problems. Several committees of an all-India character had recommended that sub-letting (tenancy) should be prohibited altogether, but as far as lands already under lease were concerned, tenants cultivating a holding for six years should have occupancy rights and continue as protected tenants. The predominant idea has been that no land should be owned by anybody who is not cultivating it himself. In any scheme of protection to tenants, it was necessary to define precisely under what conditions the relationship between the land-lord and the person who attended to the agricultural operations on his land constituted tenancy. Where cultivation is mainly by the physical operations of the owner or the members of his own family assisted, where necessary, as, for example, during rush seasons, by occasional hired labour, it is clear that there is no question of tenancy. Where the cultivation is by the employment of farm servants or by hired labour, all stocks, implements and capital being supplied by the land-holder, it is clear that there is no tenancy either. On the other hand, where rent is paid in cash or in a fixed quantity of grains or a combination of both and the tenant supplies all the stock, implements and capital, the arrangement of tenancy is clear. Doubts are likely to arise where the person who cultivates takes assistance in varying degrees from the land-lord in regard to seed, implements, cattle and other items of expenditure. The only criterion in such cases for deciding whether the particular form of relationship between the landlord and the cultivator constitutes tenancy, must be the stipulation of the payment of a fixed amount of cash or quantity of grain or a combination of both. After various examinations and in the light of the definition evolved, a tenant was defined as a person lawfully cultivating any land belonging to another person, if such land was not cultivated personally by the owner and if such a person was not a member of the owner's family or a servant on wages payable in cash or in kind but not a crop-sharer or a hired labourer cultivating the

land under the personal supervision of the owner or any member of the owner's family or a mortgagee in possession.

The First Five-Year Plan contained details as how best to tackle the problem of tenancy by recourse to legislation. The recommendations of the Planning Commission aimed at security of tenure for the tenants, a right of purchase for them and the regulation of rents. The Mysore Tenancy Act, 1952, and the rules made thereunder gave a certain measure of security to tenants. This Act of 1952 was originally introduced in a few selected areas and was then made applicable throughout the State of Mysore except Bellary district from 1st January 1954. The Act was made applicable to Bellary district also in 1955. Originally the Act provided that the maximum rent was not to exceed half of the produce or its value and also gave power to Government to fix a lower rate of maximum rent. In exercise of this power, Government issued a notification in March 1955 fixing maximum rent at one-third of the produce in the *maidan* areas. This Act was amended by an Ordinance dated 11th March 1957 continuing all leases where the period of five years had expired and also requiring that surrenders of land should be in writing and duly verified and registered in the office of the Tahsildar.

After the States' reorganisation, there was a persistent demand for appointing a land reforms committee to go into the question. In response to this, the Mysore Tenancy Agricultural Land Laws Committee was appointed on 10th May 1957 for examining the existing tenancy and agricultural land laws and to make suitable recommendations for a comprehensive land reforms measure. This committee went fully into the questions of fixation of rent, security of tenure, right of resumption of land by landlords for personal cultivation, right of purchase by tenants and payment of compensation to landlords, extent of ceiling of land-holdings and specifying the areas to which they should apply and related matters. The committee after fully examining all these aspects submitted its report in 1958. The Government, after taking this report into consideration, introduced a Bill called the Mysore Land Reforms Bill, 1958, before the Mysore Legislature. After a general discussion, the Bill was referred to a Joint Select Committee of both the houses, consisting of 46 members. The Joint Select Committee submitted its report on 25th March 1961. The Mysore Legislative Assembly discussed the report and adopted the Mysore Land Reforms Bill in September 1961. The Mysore Legislative Council approved it later. The President of India gave his assent to the measure and this was conveyed to the State Government in March 1962. However, as it was found necessary to amend certain provisions of the Act, its implementation was held up for some time. It was accordingly amended in 1965 by Act No. XIV of 1965.

**Mysore Land
Reforms Act,
1961**

The Mysore Land Reforms Act, 1961 (Mysore Act X of 1962) as amended in 1965, which came into force throughout the State with effect from the 2nd October 1965, the Gandhi Jayanti day, is a highly important piece of legislation in the State relating to agrarian reforms. The enactment has made comprehensive provisions in respect of tenants' rights, ceiling limits of present holdings and future acquisitions, payment of compensation for surplus lands taken over from land-owners and other connected matters.

Under the provisions of the Act, no tenancy can be terminated merely on the ground that its duration, whether by agreement or otherwise, has expired. Tenants who were cultivating the lands prior to 10th September 1957, but who had been dispossessed either by surrender or eviction, are entitled for restoration of possession. Eviction of tenants can only be done in accordance with Section 22 of the Act. Land leased to permanent tenants or those leased by a company, association or other body of individuals (not being a joint family), whether incorporated or not, or by a religious, charitable or other institution capable of holding property cannot be resumed.

From the date of vesting, all non-resumable lands leased to tenants would stand transferred to the State Government. Lands in excess of 27 standard acres in the case of existing holdings would be treated as surplus land, which would be vested in the Government. The ceiling area for future holdings is limited to 18 standard acres. A standard acre means one acre of first class land or an extent equivalent thereto as laid down in the Schedule of the Act. The future ceiling would be, therefore, as below :—

<i>Class of land</i>	<i>Ceiling area in acres</i>
I class	.. 18
II class	.. 24
III class	.. 30
IV class	.. 36
V class	.. 72
VI class	.. 108
VII class	.. 144

The ceiling provisions do not apply to regimental farm lands or to plantations as defined in the Act. Compensation would be paid for all lands vested in the State at the rates prescribed in the Act. The Act does not apply to lands belonging to or held on lease from the Government or from religious or charitable institutions managed by or under the control of the State Government or from a public trust or a society established for public educational purpose, created or formed before the 18th November 1961, and which was in existence on the 18th July 1965.

The existing tenancies would, however, continue till the resumable and non-resumable lands are determined and resumable lands are resumed by the land-owners under Section 14 of the Act. Under Section 44 of the Act, the Government has to issue a notification declaring the date from which the non-resumable land vests with the Government. This can be done only after the Land Tribunals determine the non-resumable lands. From the date of vesting, all non-resumable lands leased to tenants would stand transferred to the State Government. The surplus lands vested in the State Government are to be granted in the order of preference as indicated below :—

- (1) Displaced tenants having no land ;
- (2) Landless agriculturists and agricultural labourers ;
- (3) Co-operative Farms ;
- (4) Tenants, displaced tenants and owner-cultivators with less than a basic holding ;
- (5) Tenants, displaced tenants and owner-cultivators with less than a family holding ; and
- (6) Other persons desiring to take up personal cultivation.

It has been also provided that in granting the surplus lands, preference has to be given to the tenant, sub-tenant or other persons who, immediately prior to the vesting of the land in the State Government, cultivated the lands. The grantee would have to pay the purchase price to the extent of ten times the average net annual income of the land in question in a lumpsum or in annual instalments not exceeding twenty.

According to Section 2 (32) of the Act, a standard acre means one acre of land of the first class or an extent equivalent thereto consisting of any one or more classes of lands specified in the following schedule :—

First Class.—Wet land or garden land possessing facilities for assured irrigation where two crops of paddy can be raised in a year.

Second Class.—Wet land or garden land other than first class land possessing facilities for assured irrigation, that is land in channel area (*nala pradesh*) where one crop of paddy can be raised in a year.

Third Class.—Wet land or garden land other than that of second class land possessing facilities for irrigation from tanks.

Fourth Class.—Wet land or garden land other than first, second or third class of land irrigated (i) by rain water, (ii) by seepage water from tanks, canals or other sources of water ; or (iii) by water lifted from a river or channel by electrical or mechanical power.

Fifth Class.—Dry land or garden land not falling under the first, second, third or fourth class in areas in which the average annual rainfall is more than thirty-five inches or dry-cum-wet land or dry garden land, that is, light irrigated dry land or garden land.

Sixth Class.—Dry land or garden land not falling under the first, second, third, fourth or fifth class in areas in which the average annual rainfall is not more than thirty-five inches and is not less than twenty-five inches.

Seventh Class.—Dry land or garden land not falling under the first, second, third, fourth, fifth or sixth class in areas in which the average annual rainfall is less than twenty-five inches or uncultivable dry land in areas in which the average annual rainfall is not less than seventy-five inches.

The formula for determining equivalent extent of land of different classes is as follows : One acre of first class land equals one and one-third acres of second class, one and two-thirds acres of third class, two acres of fourth class, four acres of fifth class, six acres of sixth class and eight acres of seventh class.

A Commissioner of Land Reforms has been appointed with a view to co-ordinating and expediting the work of implementing the land reforms. Judicial officers of the rank of Munsiff have been appointed to perform the functions of a tribunal. The appellate authority is the District Judge. Any question of law is to be decided by the High Court of Mysore.

Consolidation of holdings

In order to remedy the excessive fragmentation of lands which has taken place on account of the law of succession or economic necessities of the parties, a uniform measure to consolidate the holdings and prevent further fragmentation of lands called the Mysore Prevention of Fragmentation and Consolidation of Holdings Act, 1964, was adopted. According to this Act, a holding of land of lesser extent than the appropriate standard area determined under Section (3) of the Act which is not profitable for cultivation, is considered a fragment. The unit of standard minimum area varies from half an acre to four acres according to the classification of lands. Any unit of land which has an area less than this is regarded as a fragment. No person can dispose of such a fragment to any one other than the contiguous holder. According to the provisions of the Act, no fragment shall be divided or partitioned. In addition, the Act also provides for the consolidation of holdings in respect of the existing fragments. In the scheme of consolidation, there is provision for compensation to the owner. Every person, to whom a holding is allotted according to the consolidation scheme, gets a certificate of transfer without any stamp duty or registration fee.

The Bhoodan movement launched in the country by Acharya Vinoba Bhave aims at obtaining land by voluntary land-gifts and distributing them to the landless. He conducted *padayatra* in Mysore State in the year 1957 to help the movement. Several organisations like the Gandhi Smarak Nidhi, Sarvodaya Mandals, etc., assisted in the task. The following are particulars of the land-gifts as in 1971 in each of the taluks of the district, as furnished by the Chief Executive Officer, Mysore Bhoodan Yajna Board, Bangalore :—

Taluk	No. of donors	Extent of land donated in acres and cents		
		Dry	Wet	Total
Bellary	1	11—77	..	11—77
Hadagalli	202	729—24	1—00	730—24
Harapanahalli	146	531—31	0—07	531—38
Kudligi	31	191—09	4—15	195—24
Mallapuram	3	4—06	..	4—06
Sandur	32	58—32	0—21	58—53
Total	418	1,525—79	5—43	1,531—22

Of the total extent of 1,531 acres and 22 cents donated by 418 persons, nearly 50 per cent was gifted in Hadagalli taluk alone and more than one-third of the lands was received in Harapanahalli taluk. The lands donated are dry lands, except a few patches of wet lands. In order to take *danapatras* (gift deeds) from the respective donors and regularise them, the Government of Mysore constituted a Bhoodan Yajna Board in 1965 and it started its work in June 1966. *Danapatras* were received in all the cases and the donations were regularised in 173 cases as in 1971.

Long back, income from land revenue alone constituted a major portion of the revenue to the Government. A number of new sources of income have since been tapped and land revenue now does not have its former importance. Now there are other taxes, the incidence of which falls on a large number of persons and the income from such taxes is increasing. Most important among these sources are State and Central excise duties, sales-tax, both Central and State, tax on motor vehicles, income-tax, agricultural income-tax, etc. A short account of each of the important taxes is given in the following paragraphs.

Taxes other than Land Revenue

The State excise duty is levied on intoxicants like arrack, toddy, liquor, *ganja*, opium, etc. This revenue is being collected in the form of rentals from toddy and arrack shops and also by

State Excise

issue of licences for sale and consumption of *ganja* and opium. Among these, the revenue realised from the rentals forms the major item. These rentals are fixed in open auction on the persons who offer the highest bid. The taluk-wise break-up of the number of toddy and arrack shops in the district as also the rentals per month for the year 1969-70 were as follows :—

Name of Taluk	Arrack		Toddy	
	No. of shops	Rentals in Rs.	No. of shops	Rentals in Rs.
Bellary (including city)	47	1,02,500	54	43,354
Bellary city	One	Beer Tavern		4,000
Siruguppa	29	26,000	41	15,000
Hospet	37	1,09,200	61	23,866
Mallapuram	10	14,200	17	1,248
Harapanahalli	35	24,000	38	3,480
Hadagalli	34	17,300	28	2,652
Kudligi	25	19,200	37	2,000
Sandur	30	14,751	36	2,400

Altogether there were about 247 arrack shops and 312 toddy shops in the district in that year. There is a limit for private possession of intoxicants under the law. Any person who desires to possess more than the limit should obtain a permit from the licensing authority. The following is the limit of private possession without permit in respect of intoxicants :—

Arrack	..	Upto 0.750 litres
Toddy	..	Upto 3.05 litres
Brandy, whisky, rum, gin	..	Upto 2.3 litres
Foreign liquors	..	Upto 9.1 litres
Beer	..	Upto 18.2 litres

There was prohibition in force in Bellary district from 1st October 1946, as per the provisions of the Madras Prohibition Act. The task of enforcing prohibition had been entrusted to the Police Department. A District Executive Force was formed in March 1959 replacing the District Prohibition Officer. A Prohibition Intelligence Bureau was also constituted to function directly under the Superintendent of Police. During the period from 1957 to 1967, 8,222 illicit distillation cases were detected, of which 5,845 cases ended in conviction. A sum of Rs. 4,66,995 was realised by way of fines and penalties during the same period. After the lifting of prohibition in 1967, a number of liquor shops were started

in all parts of the district and the excise revenue realised from 1967-68 to 1969-70 was as follows :—

Year	Amount in Rs.
1967-68	.. 52,89,775.93
1968-69	.. 73,51,247.47
1969-70	.. 73,55,384.10

The work of registration of documents and collection of registration fees is administered by the Deputy Commissioner of the district who is also the *ex-officio* District Registrar. The statement given below shows the number of documents registered and the total receipts under registration of documents in Bellary district for the years 1958-59, 1963-64 and 1969-70 :—

Name of Taluk	1958-59		1963-64		1969-70	
	No. of documents	Receipts	No. of documents	Receipts	No. of documents	Receipts
		Rs.		Rs.		Rs.
Bellary	.. 3,760	34,939	3,976	82,509	4,928	91,775
Siruguppa	.. 2,194	12,802	2,936	27,532	3,075	43,907
Sandur	.. 624	3,125	613	7,412	603	8,807
Hospet	.. 1,821	16,985	2,657	38,674	2,539	54,362
Kampli	.. 1,043	7,999	1,136	13,467	1,396	27,571
Hgalli	.. 2,307	14,639	2,382	28,735	2,373	33,838
Harapanahalli	.. 2,298	13,434	2,248	23,776	2,607	36,039
Kudligi	.. 1,221	7,107	1,854	16,784	2,340	44,802
Total	.. 15,268	1,11,030	17,802	2,38,889	19,861	3,41,101

The Indian Stamp Act, 1955, was made applicable to the entire State of Mysore in 1956 and the Inspector-General of Registration and Commissioner of Stamps was made the competent authority under the Indian Stamp Act. The following statement shows the amounts of revenue collected under stamps during the years 1961, 1966, 1969 and 1970 :—

Year	Non-Judicial	Revenue	Hundi	Special Adhesive	Court Fee	Copy
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
1961	.. 7,58,893.55	83,789.50	4,312.50	16.50	2,11,723.58	13,222.49
1966	.. 21,51,986.50	1,16,187.10	4,456.00	2,293.25	3,15,564.37	15,550.06
1969	.. 23,29,700.30	1,24,999.00	8,429.00	16.50	7,15,910.20	18,028.25
1970	.. 1,02,13,328.60	1,62,152.40	18,795.00	713.30	52,12,806.72	33,129.92

Sales-Tax

The sales-tax is a levy imposed on the sales or on the elements incidental to sales. It is imposed on the first stage of transaction in some cases and on all stages of transactions in some other cases. Before the merger of Bellary district with the Mysore State, the sales-tax was imposed and collected under the provisions of the Madras Sales-Tax Act, 1939, which was replaced in 1956 by the Madras Sales-Tax Act, 1948, which was in force between 1st April 1956 and 30th September 1957. The latter was replaced by the Mysore Sales-Tax Act, 1957. The Madras Entertainment Tax Act, which was in force upto the end of September 1958, was replaced by the Mysore Entertainment Tax Act, 1957, and the Madras Sales of Motor Spirit Taxation Act, which was in force upto the end of September 1958, was subsequently replaced by the Mysore Sales of Motor Spirit Taxation Act, 1957. All goods, which are liable to be taxed at single stage of transaction, are listed in the Schedules of the Act. The goods which are exempted from the levy of sales-tax are also listed in the schedules. Sales-tax is also collected under the Central Sales-Tax Act, 1956. It is a levy on the sale of goods which takes place in the course of inter-State trade and commerce. Under the provisions of this Act, coal, cotton, hides and skin, iron and steel, jute, oilseeds, rayon or artificial silk fabrics are liable to be taxed. No law of a State can impose a tax on the sale or purchase of these goods at a rate exceeding three per cent (now $3\frac{1}{2}$ per cent) of the sale-price thereof and at more than one stage in the series of sales by successive dealers in the State. The amounts of tax collected under the Mysore Sales-Tax Act and the Central Sales-Tax Act during the years 1960-61, 1965-66, 1968-69 and 1969-70 and the total number of assesseees under each Act were as follows :

Year	Mysore Sales-Tax Act			Central Sales-Tax Act		
	No. of assesseees	Tax collected in Rs.		No. of assesseees	Tax collected in Rs.	
1960-61 ..	2,752	13,99,197		668	3,13,812	79
1965-66 ..	3,547	70,25,920		750	4,95,596	58
1968-69 ..	3,703	1,08,99,548		856	4,34,216	93
1969-70 ..	3,769	1,12,66,498		866	11,71,632	39

Under the Mysore Sales-Tax Act, 1957, every dealer, whose turn-over of business exceeds Rs. 25,000, is required to get himself registered by paying a registration fee of Rs. 25. Such dealers continue to be registered dealers as long as their turn-over remains at Rs. 25,000 and above. All licence-holders and registered dealers are *de facto* collectors of sales-tax revenue under the Act. Fines and penalties are imposed on those dealers who violate the

provisions of the Act and the Rules made thereunder. The following table shows the revenue realised by way of fines and penalties during the years 1961-62, 1965-66, 1968-69 and 1969-70:—

Year	Amount of tax collected
1960-61	Rs. P. 13,301.67
1965-66	23,079.69
1968-69	66,148.06
1969-70	49,525.51

There has been a steep rise in the sales-tax collections because of enhancement of the rate of taxation in respect of a few items and bringing certain other items under single point with effect from 1st March 1970. On the basis of the recommendations of the Taxation and Resources Enquiry Committee headed by Sri S. Bhoothalingam, the sales-tax rates for luxury goods were stepped up and the tax structure was rationalised.

The Mysore Sales of Motor Spirit Taxation Act, 1957, came into force in the district from 1st October 1958. Under the Act, which is at present administered by the Commercial Taxes Department, motor vehicles plying in the district and of contiguous districts are being registered in the office of the Regional Transport Officer, Bellary. The amounts of revenue realised under the Act for the years 1961-62, 1966-67, 1969-70 and 1970-71 are given in the sub-joined statement:—

Year	Amount of revenue realised
1961-62	Rs. P. 18,32,608.44
1966-67	20,93,118.05
1969-70	25,42,244.24
1970-71	29,16,416.97

The Commercial Taxes Department is also administering the Mysore Entertainment Tax Act, 1958. There has been a steady increase in the revenue in respect of this tax also as can be seen from the following statement:—

<i>Year</i>			<i>Demand</i>	<i>Collection</i>	<i>Balance</i>
			Rs.	Rs.	Rs.
1936-67	..	..	6,56,594	6,56,393	201
1967-68	..	..	7,54,734	7,33,146	1,588
1968-69	..	..	8,37,103	8,37,103	..
1969-70	..	..	11,20,083	11,20,083	..

Agricultural Income-Tax

The Mysore Agricultural Income-Tax Act, 1957, replacing the old Madras Agricultural Income-Tax Act was brought into force in the district from September 1957. The authority for administering the provisions of this Act was vested with the revenue authorities in the beginning and subsequently it was entrusted to the Commercial Taxes Department. The important crops coming under the purview of the Act are grapes, areca, chillies, ginger, mulberry, plantain, potato, sugarcane, turmeric, coconut, pepper, cotton, garlic, tea, coffee, onion, tobacco, mango, castor, coriander, groundnut, mustard seed, karad and niger. Individuals whose income is below Rs. 3,500 per annum and the Hindu undivided families having an annual income of less than Rs. 7,000 are not liable to be taxed. The rate of tax varies from three per cent to 40 per cent. In order to have equality in the levy of taxes, lands are classified into eight different categories. Lands below 50 acres of VIII class do not come under the purview of the Act. The percentage of levy of tax goes up, if the income is more than one lakh. Added to this, a super-tax is also levied on the income slabs ranging from Rs. 23,000 to Rs. 1,00,000 at 9 per cent to 15 per cent. The percentage of taxation goes up to 20 in cases of income exceeding Rs. one lakh. The year-wise collections of tax as in 1959-60, 1960-61, 1965-66 and from 1967-68 to 1969-70 are given below :

<i>Year</i>			<i>No of assessees</i>	<i>Amount of tax collected</i>
				Rs. P.
1959-60	..	..	2,399	32,927.65
1960-61	..	..	2,255	49,942.79
1965-66	..	..	2,246	1,00,100.71
1967-68	..	..	N.A*	43,697.44
1968-69	..	..	N.A*	77,023.23
1969-70	..	..	N.A*	83,338.09

(*Separate figures for Bellary are not available).

According to the figures furnished by the Deputy Commissioner of Commercial Taxes, Gulbarga Division, the total amount of revenue derived under all Acts (including the Central Sales-Tax

Act) administered by the Commercial Taxes Department, from 1957-58 to 1968-69, was as follows :—

Year	Total revenue realised	
	Rs.	P.
1957-58	17,57,125	75
1958-59	24,27,532	93
1959-60	26,69,488	57
1960-61	29,13,247	15
1961-62	34,67,298	69
1962-63	35,99,312	05
1963-64	53,73,393	34
1964-65	49,62,752	13
1965-66	61,23,068	28
1966-67	74,67,988	19
1967-68	65,94,185	02
1968-69	63,03,547	29

The Central Excise duty is being collected under the provisions of the Central Excise and Salt Act, 1944, and the Rules framed thereunder. The commodities which are liable to be taxed are tobacco, sugar, patented or proprietary medicines, khandasari sugar, package tea, motor vehicles (trailors) and pig iron. The amount recovered by way of fines and penalties from those who violated the provisions of the Act was Rs. 1,235 during 1969-70 as against Rs. 227 in 1958-59. The revenue under Central Excise realised in the district during the last 11 years is indicated below:—

Year	Amount realised in Rs.
1958-59	23,404
1960-61	15,494
1961-62	35,224
1962-63	12,67,477
1963-64	5,54,941
1964-65	88,72,171
1965-66	1,07,20,344
1966-67	1,39,73,178
1967-68	1,22,64,929
1968-69	93,91,934
1969-70	1,41,79,043

Income-Tax

The income-tax is a direct tax on the income of individuals and establishments levied by the Central Government. The Income-Tax Department is administering the Income-Tax Act, 1961, Wealth-Tax Act, 1957, Gift-Tax, Act 1958, and Estate Duty Act, 1957 in the district. The total number of assessees in the district under these Acts, under salary and urban and rural sectors, for the years from 1965-66 to 1969-70 were as follows :—

<i>Year</i>	<i>Salary</i>	<i>Urban</i>	<i>Rural</i>	<i>Total</i>
1965-66	125	2,676	42	2,843
1966-67	280	2,593	48	2,921
1967-68	280	2,682	56	3,018
1968-69	255	2,762	63	3,080
1969-70	492	2,969	82	3,543

The break-up of these assesseees according to the slab rates for each of the above period was as follows :—

<i>Slabs</i>	1965-66	1966-67	1967-68	1968-69	1969-70
Total Income over					
25,000 and above ..	162	179	180	196	252
15,000 to 25,000 ..	192	198	202	205	270
7,500 to 15,000 ..	403	501	541	684	828
7,500 and below ..	2,086	2,043	2,035	1,995	2,193
Total ..	2,843	2,921	2,958	3,080	3,543

The amounts of income-tax and gift-tax collected during the past five years were as follows :—

(Amount in thousands)				
<i>Year</i>	<i>Income-tax</i>		<i>Gift-tax</i>	
		<i>Rs.</i>		<i>Rs.</i>
1965-66	51,514	..	11,220
1966-67	39,589	..	3,810
1967-68	34,533	..	2,150
1968-69	76,129	..	18,448
1969-70	67,383	..	5,074

The variations in the amount collected under each tax are attributed to the fact that though the demand is on the increase, there was a balance left over under each year which was to be collected next year. The amounts realised in the form of penalties for the last five years were as follows :—

<i>Year</i>				<i>Amount realised in Rs.</i>
1965-66	..	..	..	6,540
1966-67	..	..	..	7,012
1967-68	..	..	..	8,462
1968-69	..	..	..	13,575
1969-70	..	..	..	3,000

According to the Income-Tax Officer, Bellary, no revenue was realised under expenditure-tax and estate duty. The super-tax was abolished in 1965.

TABLE—I

Statement showing the maximum rates of previous settlement rates and standard rates of revision settlement in Bellary district

Zones	Dry				Wet			
	Group I		Group II		Group I		Group II	
	As per previous settlement	As per revision settlement	As per previous settlement	As per revision settlement	As per previous settlement	As per revision settlement	As per previous settlement	As per revision settlement
Zone I	Rs. A. P.	Rs. P.	Rs. A. P.	Rs. P.	Rs. A. P.	Rs. P.	Rs. A. P.	Rs. P.
Bellary, Siruguppa, Hospet (except Mariyammana- halli Hobli.)	2 13 0	2 93	2 8 0	2 40	13 0 0	13 70	13 0 0	13 70
Zone II								
Sandur, Kudligi, Harapana- halli, Hadagalli and Mariyammanahalli hobli of Hospet and Mallapuram taluks.	2 8 0	2 72	2 8 0	2 40	10 2 0	10 72	10 2 0	10 72

TABLE—II

Statement showing the areas under previous settlement and under revision settlement as also the percentages of increase or decrease over the previous assessment in Bellary district.

(Area in acres and cents)

Sl. No.	Name of taluk	Total No. of villages	Previous assessment				Assessment as per revision settlement				Percentages of increase or decrease	
			Dry		Wet		Dry		Wet		Dry	Wet
			A.	C.	A.	C.	A.	C.	A.	C.		
1.	Bellary ..	104	3,59,795	91	5,352	14	3,11,766	69	37,861	70	—13	+ 67
2.	Siruguppa ..	86	2,31,619	45	35,183	41	1,53,248	00	97,553	14	—34	+ 177
3.	Hospet ..	67	44,850	96	25,070	62	47,990	33	25,893	40	+ 7	— 80
4.	Harapanahalli ..	62	1,22,304	32	21,670	01	1,44,191	51	6,160	75	+18	— 72
5.	Hadagalli ..	70	1,68,990	81	13,475	15	1,99,042	26	3,931	13	+18	— 71
6.	Kudligi ..	90	1,10,160	16	32,870	75	1,29,868	46	12,944	61	+18	— 61
7.	Sandur ..	58	49,751	55	15,754	95	53,759	83	4,528	17	+8	— 71
8.	Mallapuram ..	31	44,071	76	7,934	36	27,575	86	579	19	+37	— 92

BELLARY DISTRICT

TABLE—III

Statement showing the demand, collection and balance of land revenue in Bellary district for the year 1957-58

Sl. No.	Name of taluk	Demand						Collection						Balance	
		Arrears		Current		Total		Arrears		Current		Total			
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
1.	Bellary	31,567	10	4,58,126	35	4,89,828	45	20,121	62	3,81,778	13	4,01,899	75	87,928	70
2.	Siruguppa	41,272	00	3,35,057	00	3,76,329	00	31,493	00	2,83,459	00	3,14,952	00	61,377	00
3.	Sandur	6,007	12	91,977	14	97,984	26	5,564	39	85,029	38	90,593	77	7,390	49
4.	Hospet	51,109	00	3,59,224	00	4,10,333	00	45,245	00	3,01,920	00	3,47,165	00	63,168	00
5.	Mallapuram	3,947	15	37,340	00	41,287	15	1,712	15	31,137	00	32,849	15	8,438	00
6.	Hadagalli	4,037	13	2,32,799	37	2,36,836	50	3,102	23	2,28,122	90	2,31,225	13	5,611	37
7.	Harapanahalli	9,404	76	2,03,657	94	2,13,062	70	7,694	76	1,91,047	33	1,98,742	09	14,320	61
8.	Kudligi	9,206	05	1,89,681	64	1,98,887	69	8,340	70	1,77,912	71	1,86,253	41	12,634	28
Total		1,56,550	31	19,07,998	44	20,64,548	75	1,23,273	85	16,80,406	45	18,03,680	30	2,60,868	45

TABLE—IV

Statement showing the demand, collection and balance of land revenue in Bellary district for the year 1962-63

Sl. No.	Name of taluk	Demand						Collection						Balance	
		Arrears		Current		Total		Arrears		Current		Total			
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
1.	Bellary	5,42,337	56	3,45,169	50	8,87,507	06	1,02,862	49	76,149	82	1,79,012	31	7,08,494	75
2.	Siruguppa	4,77,209	00	4,07,825	00	8,85,034	00	1,87,359	00	1,93,856	00	3,81,215	00	5,03,819	00
3.	Sandur	23,454	19	96,947	35	1,20,401	54	14,763	90	92,525	79	1,07,289	69	13,111	85
4.	Hospet	1,75,946	00	3,50,228	00	5,26,174	00	82,967	00	2,61,215	00	3,44,182	00	1,81,992	00
5.	Mallapuram	12,145	00	38,124	00	50,269	00	2,848	00	27,124	00	29,972	00	20,297	00
6.	Hadagalli	21,100	67	2,02,395	96	2,23,496	63	15,692	61	1,82,507	54	1,98,200	15	25,296	48
7.	Harapanahalli	20,292	48	2,13,238	95	2,33,531	43	12,242	58	1,72,266	02	1,84,508	60	49,022	83
8.	Kudligi	1,20,252	65	1,90,901	25	3,11,153	90	73,287	98	1,42,086	19	2,15,374	17	95,779	73
Total		13,92,737	55	18,44,830	01	32,37,567	56	4,92,023	56	11,47,730	36	16,39,753	92	15,97,813	64

BELLARY DISTRICT

TABLE—V

Statement showing the demand, collection and balance of land revenue in Bellary district for the year 1967-68.

Sl. No.	Name of the taluk	Demand								Collection								Balance	
		Arrears		Current		Total		Arrears		Current		Total							
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.				
1.	Bellary	..	..	9, 9,031	85	3,32,451	75	12,61,483	60	1,51,436	26	90,456	02	2,41,892	28	10,19,591	32
2.	Siruguppa	..	..	12,84,663	00	6,64,735	00	19,49,398	00	2,07,611	00	1,40,909	00	3,48,520	00	16,00,878	00
3.	Sandur	..	..	1,06,752	91	1,03,663	44	2,10,416	35	32,124	04	59,091	11	91,215	15	1,19,201	20
4.	Hospet	..	..	2,63,995	00	1,36,468	00	4,00,463	00	1,29,313	00	93,922	00	2,23,235	00	1,77,228	00
5.	Mallapuram	..	..	36,092	54	54,098	10	90,190	64	13,704	18	32,048	88	45,753	06	44,437	58
6.	Hadagalli	..	..	1,81,489	47	1,97,484	50	3,78,973	97	61,136	31	84,243	18	1,45,379	49	2,33,594	48
7.	Harapanahalli	..	..	3,02,011	02	2,28,147	88	5,30,158	90	76,939	02	1,16,669	88	1,93,608	90	3,36,550	00
	Total	..		31,04,035	79	17,17,048	67	48,21,084	46	8,04,679	81	6,76,415	07	14,81,094	88	35,31,480	58		

(Note : Figures for Kudligi taluk are not available)