

CHAPTER IX ADMINISTRATION

The district unit has a special position in the administration of a State. General administration, in so far as this unit is concerned, signifies the management of public affairs within an area which is demarcated for the purpose. Since the Mauryan times, the district as a sizeable administrative unit has always been of importance. At different times, different ruling dynasties called the district-like units variously as *vishaya*., *kampana*, *nadu*, *seeme*, *paragana*, *sarkar* and so on. The code of Manu describes the village as, more or less, a self-contained basic unit with a headman, and that a group of such villages formed a bigger administrative unit which was placed under the charge of an officer. This position has not varied greatly over the centuries. But, it is not feasible to find a historical continuity between the old units and the modern districts.

It appears that under Ashoka's reign, the region was administered by an *Ayaputa* (Aryaputra, prince of the royal family), who was the viceroy, with the assistance of *Dharmamatras*, *Mahamatras* and *Rajjukas*. The Satavahanas, who succeeded the Mauryas, had also an efficient system of local administration. During the rule of the Chalukyas and the Rashtrakutas, the district units were governed by *Prabhus*, *Nadagavundas* and *Dandanayakas*. The administration of justice was carried

on by the local *Mahajanas* and the village headmen in conformity with the traditional and local customs.

The region became a possession of the Sultan of Delhi in 1321, and a few years later, it was taken over by the Bahamanis who established their authority over the Deccan. Under them, the province was divided into *shiqqs* or *paraganas* which were managed by *Amils* and *Shiqqdars*. The various officials under the *Shiqqdar* were the *Munshif*, *Potedar* (treasurer), *Karkuns* and *Qanungo*. The *Amil* headed the Paragana administration. The *Munshif* was the chief officer in charge of assessment, while the *Karkuns* acted as registrars. The *Qanungo* was a revenue inspector.

The Mughuls annexed the region after vanquishing Sikandar Adil Shah in 1686. The system of administration followed by Asat Jah, the first Nizam (1724-48), who was the Mughul Subedar of the Deccan and his successors was based on the Mughul pattern. Large extents of lands were given away as *Jagirs* and *Paigahs* to nobles and others and some other lands were also appropriated as *Sarf-e-khas* (crown-lands). Some of the nobles who were granted lands had to maintain troops for the use of the Nizam. The lands given over to such nobles were called *Paigahs* and those presented to others for services rendered to the Nizams were known as *Jagirs*. It is interesting to note that these three kinds of lands constituted about one-third of the whole area of the Hyderabad State. The other lands over which the Nizam's Government had direct control were called *Khalsa* or *Diwani* lands. The following table indicates the extent of the district with taluk-wise area and number of villages as in 1901:

Taluk	Area in sq miles	No. of villages
Bidar	114	46
Karamungi(Janawada)	150	57
Aurad	158	54
Kohir	147	42
Nilanga	248	63
Udgir	544	153
Vaval-Rajura (Ahmedpur)	687	211
Jagirs, etc	2,120	831
District Total	4,168	1,457

(one sq mile = 2.59 sq km)

Before 1905, Bidar was the headquarters of a Division districts, occupying almost the centre of the Hyderabad State and the Bidar district had seven taluks namely, Bidar, Kohir, Janawada (Karamungi), Aurad, Udgir, Varval-Rajura (Ahmedapur) and Nilanga. In 1905, Kalaburagi was made the headquarters of the Division which included the Bidar district. The division was headed by a Divisional Commissioner called the *Subedar*. Each district was under a magistrate or collector designated as the *Talukdar*. The districts were further divided into sub-divisions and each of them was administered by a sub-divisional officer called the second or third *Talukdar*. There were two or three such sub-divisions in each district.

Each of the sub-divisions contained two or three tahsils and a Tahsildar was in charge of each of them. Each village had a Patel (headman). For the administration of justice, there was a Divisional Judge in each Division and the *Talukdars* and *Tahsildars* in the district had the powers of first, second and third grade magistrates. In the more important places, the *Talukdar* had Judicial Assistants, and from their courts, complicated cases were sent to the Divisional Courts. In 1905, the district comprised five taluks, Bidar, Janawada (Karamungi), Nilanga, Udgir and Ahmedpur: (Varval-Rajura) and had two sub-divisions, one consisting of Udgir, Ahmedpur and Nilanga taluks, in charge of a second *Talukdar* and the other comprising Bidar and Janawada taluks under a Third *Talukdar*.

In 1922, the Gulbarga Division was abolished and the Bidar and other districts were put under the direct control of the Revenue Secretariat of the State. However, the Division was revived in 1929 and continued till the police action in 1948, when again it was done away with.

Jagir administration: As in 1901, there were eight *Paigahs* in Bidar district, namely, (1) *Chincholi*, (2) *Ekoli*, (3) *Chitguppa*, (4) *Narayanakhed*, (5) *Hasanabad*, (6) *Partabpur*, (7) *Bhalki* and (8) *Ghorwadi*. There were two *jagirs*, the *Jagir* of Kalyani and the *Jagir* of *Mirag*. While the *Jagir* of Kalyani was attached to the Bidar taluk, the *Jagir* of *Mirag* was attached to the Udgir taluk. It is noteworthy that the *Paigahs* and the *Jagirs* constituted 2,120 sq miles with 831 villages out of the district's totals of 4,168 sq miles and 1,457 villages. The following statement shows the taluk-wise number of *Jagir* villages as in 1905.

Taluk	No. of Jagir Villages	Taluk	No. of Jagir Villages
Bidar	89	Udgir	54
Janawada	19	Ahmedpur	33
Nilanga	26	Total	221

The *Jagirdars*, more or less, enjoyed the powers of a chief of an Indian State of the British days within the Hyderabad State and were subject to the overall supervision and control of the Nizam who was the paramount authority for them. They collected the land and other revenues within their jurisdictions through their own officers appointed by them. They had also their own police and judiciary for a long time. Owing to varying sizes and incomes of the *jagirs*, there was a wide disparity in regard to their administration. Several attempts were made to bring about some uniformity in the administration of the Jagirs and to bring it on a level with the *diwani* administration. But there was no adequate machinery in the *Jagirs* for the enforcement of certain laws promulgated by the Nizam's Government, as the internal administration of the *Jagirs* was detached from and uninfluenced by the *Suba*, *Zilla* and *Tahsil* administration. The Nizam's Government had no direct control over the *Jagir's* in respect of welfare activities either, such as public health and education. The *Jagirs* were mostly exploited by the *Jagirdars* for their personal aggrandisement and their welfare was sorely neglected. The *Jagirdars* were divested of their police powers in 1947 and judicial powers in 1948.

Abolition of Jagirs: A Royal Commission on the *Jagir* Administration was appointed by the Nizam's Government in 1947 under the Chairmanship of Sri Albion Rajkumar Banerji to suggest recommendations to reform the *Jagir* administration. Its report laid great stress on meeting the immediate requirements of good administration. But no action was taken to implement its recommendations. The promulgation of the Hyderabad (Abolition of *Jagirs*) Regulation, 1949, by the Military Government of Hyderabad after the Police Action in 1948, however, resulted in taking over of all the Jagirs by the Hyderabad Government.

The district was reconstituted under the Jagir Abolition Act of 1950 and it consisted of nine taluks, namely, (1) Bidar, (2) Bhalki, (3) Humnabad, (4) Aurad, (5) Nilanga, (6) Ahmedpur, (7) Udgir, (8) Zahirabad and

(9) Narayanakhed. Janawada taluk was abolished and merged in the joining taluks of Bidar, Aurad and Bhalki. Bhalki, Aurad, Humnabad, Zahirabad and Narayanakhed were newly created out of the overwhelming *ex-paigah* and *ex-jagir* villages of Vikhar-ul Umra, Asmanjahi, Kurshidjahi, Kalyan and Dooni estates.

Earlier, just after the Police Action in 1948, the Nizam dismissed his Council of Ministers, and handed over the administration to the Military Governor. Thereafter, the State became a part of the Indian Union. The Military Governor and the Chief Civil Administrator replaced the old Council of Ministers and a Civil Administrator was appointed for each district. He had under him a Deputy Civil Administrator and an Assistant Civil Administrator on the one side and a first *Talukdars*, two or more Second *Talukdars* and *Tahsildars* on the other. The State became a part 'B' State of the Indian Union with the Nizam as the Rajpramukh.

Popular Government: A full-fledged popular Government consisting of thirteen representatives of the people, took charge of the administration of the Hyderabad State in March 1952. This marked a new stage in historical, political and administrative evolution of the State and also served as a new spur to concerted efforts for development in various spheres. On the reorganisation of States on November 1, 1956, most of the Kannada-speaking area of the Hyderabad State was included in the new Mysuru State. In so far as Bidar district was concerned, it was reduced to four taluks, namely, Bidar, Bhalki, Humnabad and Aurad. The Zahirabad and Narayanakhed taluks were merged in Andhra Pradesh, while the Ahmedpur, Nilanga and Udgir taluks were transferred to the then Bombay State.

The Bidar district became a part of the Gulbarga Division which included the entire area coming over from the Hyderabad State to the new Mysuru State. In 1965, a new taluk, i.e., Basavakalyan was brought into existence by transferring 89 villages and Basavakalyan town from Humnabad taluk and 25 villages from Bhalki taluk and with Basavakalyan as its headquarters. The district thus came to have five taluks with only one sub-division comprising all the five taluks. There are 30 hoblis, six in each taluk and there are five towns, 591 inhabited and 31 un-inhabited villages in this district. (Now in 2018, three taluks were created in Bidar district namely Hulsoor, Chitguppa, and Kamalnagar)

The administrative machinery of the district consists of a hierarchy of officers and officials headed by the Deputy Commissioner. An Assistant Commissioner is in charge of the sub-division. After the achievement of independence, the district administration has come to encompass a large number of subjects of public administration. The expectations and demands of the people have been increasing. There is wide awareness among them and the democratic set-up has stimulated aspirations and urges of an unprecedented kind. The district administration has been given added importance and responsibilities with the launching of the Five-Year Plans and several other development programmes. All administrative functions are required to be carried out in accordance with the rule of law.

Multifarious administrative functions: The functions of the district administration may be grouped into several broad categories. The first group relates to public safety, protection of the citizen and his rights, which includes maintenance of law and order and administration of civil and criminal justice. The second group may be called the revenue group pertaining to assessment and collection of taxes and duties of different kinds including land revenue, irrigation charges, income-tax, agricultural income-tax, sales tax, entertainment tax, stamp duty, court fees, registration fees, excise duties of both the Central and State Governments, taxes on motor vehicles, etc. Under this group may also be included recovery of loans advanced to cultivators, control and maintenance of Government treasuries, land acquisition, maintenance of land records, consolidation of agricultural holdings and implementation of land reforms.

Agriculture, animal husbandry, irrigation, communications, industries and Commerce come under the third group. They constitute the economic group of administrative functions. The next group consists of welfare and development functions such as community development, co-operatives, public health, education, social welfare, local self-government institutions and the like ; some of these are also economic. Dealing with calamities like famines, floods, fire, etc., is another duty cast upon the district administration. The conduct of elections to the Lok Sabha, to the State Legislature and to the local bodies, the conduct of population and livestock censuses, etc., are also the concern of the district administration. It has also to see that the local bodies like the municipalities, taluk development

boards and village panchayats function properly. Further, it has to exercise executive authority of Government in periods of crisis endangering life and security of the people. To deal with these multifarious functions, there are a number of functionaries at the district, sub-divisional, taluk, circle and village levels. But, it is the Deputy Commissioner who has to bear the main brunt of the district administration under the guidance and supervision of the Divisional Commissioner.

Divisional Commissioner: Under the provisions of the States Reorganisation Act, 1956, the posts of Divisional Commissioners in the new Mysuru State were created under the Mysore Adaptation of Laws Order, 1956. The Bidar district is under the jurisdiction of the Divisional Commissioner, (Kalaburagi) Division, which includes also Kalaburagi, Raichur and Ballari districts. (Ballari, which was a part of Bengaluru Division upto 1st February 1966, was separated and included in the Kalaburagi, Division with effect from 1st February 1966). The Divisional Commissioner, as the head of the revenue administration within his jurisdiction plays a vital role in the general administration of the districts, not only in respect of the revenue matters, but also in regard to the activities of various other departments. In respect of all developmental and public welfare matters, he acts as a link between the State Government and the district authorities. He undertakes tours in the districts and supervises the working of all development departments and gives them guidance and instructions.

The post of the Divisional Commissioner has gained greater importance owing to the numerous programmes taken up under the successive five-year and annual plans and the increased tempo of the developmental activities. He is the Joint Development Commissioner for the Division and the Chief Co-ordinator of various development programmes in the division. Periodically, he convenes co-ordination meetings of the divisional officers with a view to reviewing the progress of development works and to removing difficulties and bottlenecks, if any, in their expeditious execution. He is also the chief controlling authority of the local bodies within his jurisdiction. He has also to be vigilant about natural calamities like famines, scarcity conditions and floods and bestow his urgent attention on the organisation of relief measures for alleviating the distress and hardships of the victims. He has

to be watchful about the rise in prices and scarcity of foodgrains and other essential consumer commodities and take suitable remedial measures.

The Divisional Commissioner has to scrutinise all the proposals from the Deputy Commissioners to the State Government in respect of revenue matters, community development programmes, municipal administration and the like, which are required to pass through him. He has also the responsibility of distribution and re-appropriation of budget grants to revenue offices, community development blocks, taluk development boards and to some extent, to municipalities. He is the appellate authority above the Deputy Commissioners in matters of revenue administration, both in respect of revenue laws and disciplinary proceeding against the revenue staff. He has administrative control over the police force in his division with reference to maintenance of law and order in general (but it does not extend to the powers vested in the officers of the police department regarding the internal organisation and discipline). Overall, the Divisional Commissioner's functions may be summed up as supervisory, controlling, advisory and appellate.

Regional Commissioner, Kalaburagi

The office of the Regional Commissioner is established vide Govt. order No.RD/9/BMM/2003 Date: 8-9-2005. The Jurisdiction of this office is over the following 6 Districts. 1) Bidar 2) Kalaburagi (Gulbarga) 3) Raichur 4) Koppal 5) Ballary 6) Yadagir. The office has been established to provide de-centralized administration in Revenue Department and to respond effectively and positively to the needs of the public. In addition to Revenue administration, Regional Commissioner is also entrusted with the responsibility of supervision of development programmes in the Region. The staffing pattern of this office is as follows: Regional Commissioner-1 Post; Additional Regional Commissioners 2 Posts; Tahsildars-3 Posts; Budget Officer 1 Post; Accounts Officer 1 Post; Sheristedars-15 Posts; Revenue Auditors-16 Posts; First Division Assistants 30 Posts; Stenographers 8 Posts; Second Division Assistants-29 Posts; Typists 13 Posts; Drivers 3 Posts; Group D- 18 Posts.

Functions and duties of the Officers: 1) Service matters of its employees; 2) Human resources development in Revenue Dept. including training; 3) Review of Revenue Audit at district, Sub-Division, Taluka,

Hobli and Village level; 4) Inspection of sub-ordinate offices; 5) Conduct surprise inspections and verifications; 6) Overseeing of annual Jama bandi work of all Taluks; 7) Appeal and Revision powers exercised by the earlier Divisional Commissioner under various Acts and Rules; 8) Supervision of administrative matters of Stamps and Registration Survey and Settlement and Muzrai Officers; 9) Supervision of issues regarding natural calamities, drought crop cutting experiments and remission of land revenue; 10) Supervision of all kinds of elections; 11) Supervision of computerization of survey and settlement collection of land revenue, land grants land acquisition and land rems in Revenue Dept.; 12) Re-allocation of Budget to the districts, Sub-Division and Taluk Offices in the Region; 13) Preparation of Annual Budget.; 14) Furnishing replies to L.A. & L.C. questions and Legislative Subcommittees.; 15) Review of pending court cases.; 16) Review of development works of all Govt. departments and 17) Inspection and review of development departments and supervision when required.

The procedure prescribed under the Hand Book of Office procedure will be followed in decision making process including the channels of supervision. The accountability of various officers and officials is also prescribed in the said Hand Book. Apart from this, the statutory provisions contained in various Acts and Rules and also the norms prescribed under the various Govt. Orders and Circulars as issued from time to time will be followed in the process of decision making.

Regarding service matters provisions and procedure contained in Karnataka Civil Service Rules 1958, Karnataka Civil Service (CCA) Rules 1957 K.C.S. (Conduct) Rules K.C.S. (Probationary) Rules, K.C.S. (Seniority) Rules and other Rules pertaining to service matters will be followed.

Regarding financial matters, the provisions contained in Karnataka Finance Code, Karnataka Treasury Code, Manual of Contingent Expenditure and Government Orders and Circulars issued by the Finance Department from time to time will be followed. The norms set out in Hand Book of Office procedure, Karnataka Financial Code, Karnataka Treasury Code, Manual of Contingent Expenditure, Karnataka Transparency in Public Procurement Act and Rules and other statutory Provisions, Various Acts and Rules as mentioned under section 4(1)(b)(ii) standing Government Orders and Circulars instructions and guidelines will be followed. The

Govt. of Karnataka has passed ordinance No. 5 of 2006 vide Notification No. Sam Vyashae/23/Shasana/2006 Dated 27-12-2006, delegating the following powers to Regional Commissioner's.

Amendment of Karnataka Land Revenue Act, 1964 (Karnataka Act 12 of 1964) In the Karnataka Land Revenue Act, 1964. Appointment, duties and functions of Regional Commissioner. The Regional Commissioner shall be the Chief Revenue Officer in the region and shall exercise powers of superintendence and control within the region over all Officers subordinate to him. The tribunal, on an application made to it in this behalf or otherwise may, if he is of opinion that it is expedient for the ends of justice, order that any case or class of cases arising under this Act, or any other law for the time being in force, be transferred from any Regional Commissioner to any other Regional Commissioner.

The Regional Commissioner, on an application made to it in this behalf or otherwise may, if he is of opinion that it is expedient for the ends of justice, order that any case or class of cases arising under this Act, or any other law for the time being in force, be transferred from any Revenue Officer to any other Revenue Officer competent to deal with it in the same district or any other district in the same region.

All appeals revision and other proceedings connected there with transferred to the State Govt. under section 21 of the Karnataka Land Revenue (Amendment) Act, 2002 and which are pending on the date of commencement of the Ordinance shall stand transferred to the Regional Commissioner and the Regional Commissioner shall dispose of all such appeals, revisions and other proceedings connected therewith as if they were instituted before it. All appeals, revisions and other proceedings connected therewith transferred to the tribunal under section 21 of the Karnataka Land Revenue (Amendment) Act, 2002 and which are pending on the date of commencement of this Ordinance shall stand transferred to the Regional Commissioner and the Regional Commissioner shall dispose of all such appeals, revisions and other proceedings connected therewith as if they were instituted before it.

Power of State Government to adapt laws. For the purpose of bringing the provisions of any law in force in accordance with the provisions of the

principal Act as amended by this Ordinance, the State Government may by order published in the Official Gazette make such adaptations and modifications of such law whether by way of repeal or amendment, as may be necessary or expedient, and thereupon every such law shall, as from such date as may be specified in the order have effect subject to adaptations and modifications so made until altered, repealed or amended by the legislature. Order bringing this Ordinance into force- Notwithstanding anything contained in the principal Act or any other law for the time being in force, the State Government may, by order published in the Official Gazette make such provision as appear to it to be necessary or expedient, for making omissions forms additions to and the adaptations and modifications of the rules, regulations, bye-laws, notifications and orders made under any law in their application to the creation of the office of the Regional Commissioner, and for bringing the principal Act as amended by this Ordinance into force.

Deputy Commissioner: As the district is the vital unit of general administration of the State, the Deputy Commissioner is the crucial figure in respect of general administration of the district. He plays a pivotal role in all aspects of the district administration. The Deputy Commissioner is generally an I.A.S. officer. He has the status of the head of a department within the meaning of the Karnataka Civil Service Rules and Karnataka Financial Code for all matters of revenue administration of the district. The main functions of the Deputy Commissioner may be broadly classified as (1) revenue, (2) law and order, (3) development, (4) co-ordination and (5) public welfare in general. He is the custodian of Government property in land (including trees and water), wherever situated, and at the same time, the guardian of the interests of members of the public in land in so far as the interests of the Government in lands have been conceded to them.

Revenue functions: All lands, wherever situated and whether put to agricultural use or other uses, are liable to payment of land revenue except in cases where it is expressly exempted by a special order or contract. Such land revenue is generally of three kinds: (1) agricultural assessment, (2) non-agricultural assessment and (3) miscellaneous. It is the responsibility of the Deputy Commissioner to see that the revenues due to the Government are recovered regularly without much coercion

and all such collections are properly credited and accounted for. He has been invested with wide powers under the Land Revenue Act and Rules in order to enable him to carry out these and related duties satisfactorily.

The Deputy Commissioner is also responsible for the collection of fees and taxes under various other enactments, e.g., stamps and registration, water-rate in respect of irrigation, etc. Under the provisions of the relevant tax laws, any arrears due to Government, whether of State or Central, may be recovered in the same manner as land revenue. If a party fails to pay a tax in time, the tax collecting authority forwards a certificate of tax arrears to the Deputy Commissioner of the district and the latter has the powers to recover the amount from that party in the same manner as arrears of land revenue. Under the Land Improvement and Taccavi Loans Act, the Deputy Commissioner is required to estimate the loan requirements of his district and to approach the Government for sanction. Besides, he has also to arrange for proper distribution of the amounts of such loans placed at his disposal and cause recoveries to be made at the proper time.

Various powers: The Deputy Commissioner is also vested with powers under several other Acts such as the Land Reforms Act, Land Acquisition Act, Irrigation Act, Religious and Charitable Endowments Act, Village Panchayats and Local Boards Act, Municipalities Act, Excise Act, Public Health Act, Essential Commodities Act. etc., and Rules made thereunder, Old Age Pension Rules, Freedom Fighters Welfare Rules, Government Servants Welfare Fund Rules and so forth. In case of revenue disputes, he has also a quasi - Judicial function to discharge. The entire collection of revenue from land has been assigned to the taluk development boards and the village panchayats by the Government in recent years and it is the responsibility of the Deputy Commissioner to allocate these funds properly to these local bodies. He has also powers to survey and settle boundary disputes in respect of lands. He is also the custodian of all the *muzrai* institutions in the district. He is also concerned with the working of the Small Savings Scheme at the district-level. He has been invested recently with powers to inspect all Government offices, except police offices in the district.

Magisterial functions: In his capacity as the District Magistrate, the Deputy Commissioner is responsible for the maintenance of law and

order in the district; He is the head of all executive magistrates and has extensive powers under the Code of Criminal Procedure, Indian Penal Code, the Karnataka Police Act, the Maintenance of Internal Security Act, etc. for the maintenance of law and order. He has control over the police force in so far as the law and order questions are concerned. He has supervisory powers over the administration of jails and lock-ups in the district. After the separation of the judiciary from the executive, the District Magistrate does not deal with the trial processes or with actual dispensation of justice. He is responsible for the enforcement of law and order through the police and by regulatory and penal actions and is also empowered to make preventive detention or get persons bound for good behaviour when necessary.

In his executive capacity, he is responsible for the issue of licences and permits under the Indian Arms Act, Indian Explosives Act, etc., and also for the supervision of general administration of these Acts within the district. He is the licensing authority under the Cinematograph Act and exercises powers vested in him under the prevention of Untouchability Act and the like. He looks after the proper implementation of various instructions received from the Government from time to time in respect of grant of visas, passports, etc.

The Deputy Commissioner is also designated as the Deputy Development Commissioner who has to co-ordinate the efforts of the several departments in the district and see that the development programmes are implemented according to schedules. All the development blocks of the district are under his overall charge. In order to evolve an integrated approach to the various developmental programmes, he has to possess a clear picture of the working of several departments at the district level. He holds periodical meetings of all the district-level officers (except the judicial officers) and also the officers at the block level at which the various developmental programmes are reviewed. He is also the ex-officio chairman of the District Development Council which guides and co-ordinates the developmental activities of several departments in the district and of the taluk development boards, which help in the execution of the community development programmes. It is also the responsibility of the Deputy Development Commissioner to implement successfully several schemes taken up under the Five-Year Plans and also those of social welfare.

Through co-ordination of efforts, he has to work for all-round development of the district. He is also responsible for the procurement of foodgrains and proper distribution of food and civil supplies items in the district. Under the Essential Commodities Act and Rules made thereunder he is vested with vast powers for discharging these duties. The Deputy Commissioner of the district is also the (1) District Registrar in which capacity he has to supervise the working of the various sub-registrar offices in the district, (2) Chairman of the Regional Transport Authority, (3) Chairman, District Family Planning Action Committee, etc.

In order to implement various programmes systematically and to resolve problems that might arise in the course of their execution, a District Committee at the district-level and taluk co-ordination committees at the taluk-levels, consisting of officials and non-officials as members, have been formed. The district committee meets twice a month and the taluk committees once a month to review the implementation of the programmes. Several steps to stimulate production, speed up procurement and streamline the distribution of essential commodities have been taken. Increased allocation of food grains and levy sugar to the district has been made. The wholesale and retail dealers of all essential commodities are required to display recommended retail prices and statement of stocks. Effective steps are being taken to implement the epoch-making land Reforms Act expeditiously. The Deputy Commissioner has to co-ordinate the work of different departments in order to see that the various items of the programme are executed expeditiously according to respective schedules.

The Deputy Commissioner is assisted by a Headquarters Assistant who is a Class I Officer (Junior Scale) with the rank of an Assistant Commissioner. He functions also as the Additional District Magistrate. There are two other class I posts of the K.A.S. cadre, viz., those of the District Development Assistant and Food and Civil Supplies Assistant. The District Development Assistant assists the Deputy Commissioner in his duties relating to community development, taluk development boards, panchayats, municipal administration, etc., while the Food and Civil Supplies Assistant helps in matters pertaining to food and civil supplies. The latter is, in his turn, assisted by a Special Tahsildar for Food. The Deputy Commissioner has also a separate Headquarters Assistant who assists in matters relating to registration and stamps. The Deputy Commissioner is assisted by a District Planning Officer in matters pertaining to planning.

Upto 1964, the Deputy Commissioner was the head of the Government treasuries. In 1964 an independent Department of Treasuries was formed and consequently, the District Treasury Officer is now directly under the control and supervision of the Director of Treasuries in the State. There is an Office Assistant of class II K.A.S. cadre for supervising the work of the subordinate staff of the office.

SI No.	Name of the Deputy Commissioner	From	To
01	Shri Vasudev Rao. IAS	01-11-1956	30-04-1957
02	Shri M.K.Venkateshan, IAS	01-05-1957	23-07-1959
03	Shri Basappa Allur. IAS	24-02-1959	22-08-1963
04	Shri M.K.Prabhakar Rao. IAS	23-08-1963	06-04-1964
05	Shri AMR.Moses IAS	07-04-1964	13-08-1964
06	Shri N.K.Prabhakar Rao.IAS	14-08-1964	26-07-1968
07	Shri S.K.Ghosal.IAS	27-07-1968	30-06-1970
08	Shri Pratap Singh Dardi.IAS	01-07-1970	31-07-1970
09	Shri Phillipose Mathai IAS	01-08-1970	08-12-1971
10	Shri P.S.Rajajeshwarappa.IAS	22-12-1971	27-12-1972
11	Shri J.P. Sharma.IAS	06-01-1973	01-04-1974
12	Shri Y.K.Puttasome Gouda.IAS	19-06-1974	22-07-1976
13	Shri R.K.Kelyaali.IAS	22-07-1976	17-05-1977
14	Shri Rin Sanga.IAS	03-07-1977	30-09-1978
15	Shri K.P.Singh.IAS	24-10-1978	22-02-1980
16	Shri Bulla Subba Rao.IAS	22-02-1980	26-04-1981
17	Shri Falguni Rajkumar.IAS	26-04-1981	03-04-1982
18	Shri Shantunu Counsul IAS	12-04-1982	30-04-1983
19	Shri K.L.Negi.IAS	09-09-1983	18-05-1985
20	Shri C.S.Suranjan.IAS	19-05-1985	11-02-1987
21	Shri R.K.Bhatia.IAS	12-02-1987	11-07-1988
22	Shri H.Shivaramu.IAS	11-07-1988	25-05-1990
23	Shri D.N.Narasihma Raju.IAS	25-05-1990	01-01-1992
24	Shri Yogendra Tripathi.IAS	08-01-1992	23-04-1993
25	Smt. K.Ratna Prabha.IAS	29-04-1993	29-05-1995

SI No.	Name of the Deputy Commissioner	From	To
26	Shri B.Manjunath.IAS	29-05-1995	26-05-1997
27	Shri Sandeep Dave.IAS	26-05-1997	13-04-1999
28	Shri Anilkumar Jha.IAS	13-04-1999	09-05-1999
29	Shri G.M.Dhananjya. IAS	10-05-1999	06-06-2001
30	Shri K.S.Prabhakar IAS	06-06-2001	17-06-2003
31	Shri Naveen Raj Singh IAS	17-6-2003	03-07-2003
32	Shri T Sham Bhatt IAS	03-07-2003	16-10-2003
33	Shri Naveen Raj Singh IAS	16-10-2003	03-11-2003
34	Shri T. K. Anil Kumar IAS	03-11-2003	25-04-2005
35	Shri Munish Moudgil IAS	24-05-2005	03-09-2007
36	Shri Harsh Gupta IAS	03-09-2007	24-05-2010
37	Smt. Zaheera Nasreen KAS [I/c]	24-05-2010	07-06-2010
38	Shri Sameer Shukla IAS	07-06-2010	03-08-2012
39	Shri C.M. Noor Mansoor KAS [I/c]	03-08-2012	04-09-2012
40	Shri Dr. PC Jaffer IAS	04-09-2012	26-06-2015
41	Shri Anurag Tewari IAS	27-06-2015	27-12-2016
42	Shri Dr. H R Mahadev IAS	28-12-2016	

Assistant Commissioner : There is only one sub-division in Bidar district and an Assistant Commissioner, who is responsible to the Deputy Commissioner, is in charge of it. The Assistant Commissioner forms the connecting link between the Deputy Commissioners and the Tahsildars of the taluks. This is generally the level at which a newly appointed officer of the Indian Administrative Service starts his official career. The Assistant Commissioner exercises both revenue and magisterial powers. He is the immediate superior authority over the Tahsildars, town municipal councils and Chief Executive Officers of the taluk development boards of the sub-division.

Assistant Commissioner's main revenue functions are:

- (1) Inspection and supervision of the work of the Tahsildars, Revenue Inspectors and Village Officers.
- (2) Safeguarding of the interests of Government in land by conducting

regular inspections in respect of encroachments, breaches of conditions of tenure, etc.;

- (3) Conducting of annual *jamabandi* of taluks except in cases where the Deputy Commissioner himself may conduct the *jamabandi*;
- (4) Hearing of appeals against the decisions of the Tahsildars and settlement of cases regarding land acquisition matters;
- (5) Inspection of crops and boundary marks and checking of *anewari* of revenue and the record of rights ;
- (6) Supervision over the realisation of Government revenues, such as land revenue, betterment levy, re payment of *taccavi* loans, etc., and so on. The developmental works and activities of the taluk development boards are supervised by the Assistant Commissioner and he has been invested with wide powers under the Village Panchayats and Local Boards Act, 1959. Powers of granting old-age pensions have been delegated to him. He supervises all the *muzrai* institutions and social welfare institutions in his sub-division. In the capacity of Returning Officer, he has to conduct elections to the Legislative Assembly constituencies of the presidents of the taluk development boards, etc.

Magisterial functions: The Assistant Commissioner is the executive magistrate at the sub-divisional level and has been designated as Sub-Divisional Magistrate in which capacity he is responsible for ensuring public peace, law and order and security. He has powers to take security for good behaviour to pass orders for prevention of apprehended danger to public peace, to hold inquest and to resort to Section 144 of the Criminal Procedure Code when necessary for ensuring maintenance of law and order. All the cases sent by the Divisional Commissioner and the Deputy Commissioner are to be investigated by him. He investigates cases on his own initiative too. He is the presiding authority of various committees at the taluk-level and also a member of several committees at the district-level. The Assistant Commissioner is assisted in his duties by a Sheristedar, five First Division Clerks, four Second Division Clerks and a Junior Steno and a typist. There is Special Assistant Commissioner for Land Reforms.

Tahsildars: There are five taluks in Bidar district under one revenue sub-division. (Recently in 2018, three more new taluks were created in the district). A Tahsildar (who is a class II officer) is in charge of each

of these taluks. He is responsible to the Assistant Commissioner and through him to the Deputy Commissioner. He is the central figure in the general administration of the taluk. Enquiries regarding various revenue matters are to be conducted by him and reports submitted to the Assistant Commissioner and the Deputy Commissioner.

The Tahsildar has to execute the orders passed by these officers. He is responsible for the collection of land revenue and other Government dues such as the recovery of taccavi loans, irrigation charges, pot-hissa measurement fees and the like. He, is in charge of the work of granting lands and building sites. He deals with matters relating to acquisition and alienation of lands also. He has to discharge the duties and responsibilities vested in him under the Land Revenue Act, Land Reforms Act and such other Acts and Rules relating to the administration of the taluk as a revenue unit. All particulars in respect of the demand, collection and balance of land revenue which are required for conducting jamabandi of the taluk are to be kept ready by the Tahsildar. He has also to collect other dues like income-tax, sales-tax, etc., from defaulters at the request of the departments concerned. Generally, applications for the grant of taccavi loans are received and enquired into by him.

The Tahsildar is also responsible for the procurement, and then distribution of foodgrains through fair price shops. He is expected to effect collection of paddy and other foodgrains from the cultivators under the levy orders in force. He has to supervise the Government stocks of paddy held by the different mill-owners, Taluk Agricultural Produce Co-operative Marketing Society and other agents. He has to pay surprise visits to the fair price shops and check their stocks and see that they function properly. Under the orders issued under the Essential Commodities Act and Rules made thereunder, he has several powers to exercise. He has to pay a special attention for the improvement of conditions of the weaker sections of the society. For implementation of the National Savings Scheme and the like, he has to organise drives as per the directions of his superior officers.

The Tahsildars are the executive magistrates at the taluk-level and in that capacity, they exercise certain magisterial powers and are responsible for maintaining public peace, law and order and security in the taluk. They are also responsible for preparing and maintaining electoral rolls

for the Legislative Assembly as Assistant Electoral Registration Officers, and they head the election machinery as Assistant Returning Officers in respective taluks. The work relating to conducting of periodical human and livestock censuses is also entrusted to them.

Block Development Officer : Each revenue taluk of Bidar district has been considered as a Community Development Block. An Officer designated as the Block Development Officer has been put in charge of the Community Development Block. Besides looking after the developmental activities of the taluk, he has to discharge duties as the Chief Executive Officer of the Taluk Development Board. The programmes for the block are to be planned and also various activities of the development departments at the taluk-level are to be co-ordinated by him. There are, on an average, eight Extension Officers (including Social Education Organiser, Lady Social Education Organiser and Junior Engineers) representing various development departments at the taluk-level. The Block Development Officer supervises the work of the Extension Officers, Gramasevaks and Gramasevikas. He acts as Secretary to the Taluk Development Board and has to implement resolutions. Under the Village Panchayats and Local Boards Act of 1959, he has certain statutory powers to exercise. Under the Community development programme and also under the Panchayats and Local Boards Act, 1959, it is his responsibility to implement developmental activities like digging of drinking-water, wells, construction of school buildings, improvement of communications, execution of people's housing scheme, distribution of free house sites, implementation of agricultural programmes, progress of co-operative movement, etc.

Revenue Inspector: The five taluks of the district have been further sub-divided into 30 circles or hoblis, each of which is under the charge of a Revenue Inspector. The Revenue Inspector is an important official within the jurisdiction of his circle and he forms a link between the Tahsildar and village officers. He is directly responsible to the Tahsildar of the taluk in the administration of revenue matters. He attends to recovery of land revenue, water-rate and other government dues, loans and advances, collection of betterment levy, procurement and distribution of foodgrains, etc. He has to supervise the work of the village officers and inspect the boundary marks, all Government lands and encroachments thereon and irrigation sources under the control of the revenue department. He is also

responsible for the collection of land revenue in the circle with the assistance of the village accountants. He has to acquaint himself generally with the agricultural conditions of the circle. The other functions of the Revenue Inspector are building-up of records of land grant, land acquisition and other revenue matters, and old-age pension, maintenance of records of rights and enquiries into miscellaneous applications from members of the public. He has also to attend to such other various items of work as the Tahsildar may entrust to him from time to time.

Until some years ago, the village establishment in the Bidar district consisted of a *Patwari* (equivalent to Shanbhogue i.e., Village Accountant), a *Mali-Patel* (Revenue-Patel), a Police Patel and a *Seth-Sanadi* or *Walikar*. All these posts were held by hereditary succession. The *Patwaris* and Patels were paid cash remuneration on a fixed percentage basis of the actual land revenue collections. The *Seth-Sanadis* were given a reduction in the assessment of lands held by them.

These hereditary offices were abolished by the Karnataka Village Offices Abolition Act, 1961, which came into force throughout the Karnataka State with effect from the 1st February 1963. Under the provisions of this Act, in the place of *Patwaris*, Village Accountants have been appointed as full-time Government servants on a salary basis under the Karnataka General Services (Revenue Subordinate Branch), Village Accountants (Recruitment) Rules, 1970. The incumbents of the posts of Patels and other village officers are, however, being continued for the time being without hereditary rights.

Village Accountants: The Village Accountants (locally called *Patwaris*) are required to work under the guidance of the Revenue Inspector of the circle. They are in charge of the work of one or more villages concurrent with the village panchayat jurisdiction. They are mainly responsible for collection of the Government dues. They have to maintain properly the village accounts in the prescribed registers and other forms and when called upon by any superior officer of the taluk or the district, have to prepare various records or reports connected with village affairs. They are also required to perform such other duties as may be entrusted to them by the Tahsildar, the Assistant Commissioner and the Deputy Commissioner. As in 1975, there were 314 Village Accountants working in the five taluks of the district.

Gramsevaks and Gramasevikas: The village-level workers are designated as *Gramsevaks* and *Gramasevikas*, the latter being the women workers. Usually, a *Gramasevak's* circle (working area) consists of a group of a few villages with a total population of about five to seven thousands. It is the primary unit for administrative purposes of a Community Development Block. A liaison between the Government and the people is formed by the *Gramsevaks* and *Gramasevikas* who assist in enlisting the co-operation of the villagers in implementing various developmental works, particularly in respect of stepping up agricultural production. The duties of the *Gramasevikas* include assisting in matters relating to (1) mother and child care, (2) home management, (3) food and nutrition, (4) health and sanitation, (5) clothing, (6) domestic crafts, (7) agriculture and animal husbandry, (8) panchayats and co-operation and (9) women's and children's welfare activities. On an average, there are ten *Gramsevaks* and three *Gramasevikas* in each Block.

Law and Order: Another important component of the General administration of the district is administration of law and order. The police force headed by the Superintendent of Police is responsible for the performance of all police functions including prevention and detection of crimes and prosecution of offenders, while the District Magistrate (the Deputy Commissioner) is responsible for the maintenance of law and order in the district. For this purpose, the Superintendent of Police and the police force of the district are under the general control of the District Magistrate. When an executive Magistrate is present on a scene of rioting or wide-spread disorder, he assumes charge of the situation and the police force has to act under his orders. It is he who can give the order to fire or to use force. But it is the responsibility of the Superintendent of Police to administer actually the police force, including discipline, training and deployment of the force.

Bidar district has been divided into two police sub-divisions for purposes of police administration, with their headquarters at Bidar and Bhalki, and each sub division is headed by a Deputy Superintendent of Police, who is responsible to the Superintendent of Police, Bidar. These two sub-divisions have been further sub-divided into two circles each. The Bidar Sub-Division has Bidar and Humnabad circles, while the Bhalki Sub-Division has Bhalki

and Aurad circles. Each of the police circles is under the charge of a Circle Inspector of Police. There is an Armed Reserve Police Force stationed at the district headquarters. Jails and judicial lock-ups form another element in the law and order component. There is a District Jail at Bidar and a Taluk Lock-up at Humnabad. The District Surgeon who is the ex-officio Superintendent of the District Jail is in charge of the District Jail. The Taluk Lock-up is looked after by a lock-up Officer. They work under the control of the Inspector-General of Prisons, Bengaluru.

Judiciary: In respect of judicial administration, the District and Sessions Judge, Bidar, is the head of the judiciary in the district, dealing with both civil and criminal cases. He is vested with a separate and independent sphere of powers. Both appellate and supervisory powers are exercised by him over the subordinate judicial officers in the district. In his capacity as the Sessions Judge, he deals with cases committed to sessions in accordance with the provisions of the Code of Criminal Procedure. The sessions cases are the more serious ones falling mainly under the Indian penal Code.

Other District Offices: For dealing with civil cases, apart from the District Court, there are, in the district, a Civil Judge's Court and a Munsiff's Court at each of the other taluk headquarters. On the criminal side, apart from the Sessions Court, there is a Court of the Chief Judicial Magistrate at Bidar and a First Class Judicial Magistrate's Court each at Bidar, Bhalki, Basavakalyan, Aurad and Humnabad. The court of the Munsiff and First Class Judicial Magistrate at each of the taluk headquarters is a combined court. The Chief Judicial Magistrate at Bidar has, subject to the control of the Sessions Judge, supervisory jurisdiction over the First Class Judicial Magistrates in the district.

Prior to attainment of independence, the feudal administration did not pay much attention for nomic and social development of the area. After the advent of freedom in 1947, great emphasis has been laid on all-round development of the country and on raising the standard of living of the people. Massive plans of economic development are being implemented. The Indian Constitution has devoted sixteen of its Articles to the Directive Principles of State policy. They mainly relate to the people as a whole in both economic and social spheres. In keeping with the objectives of

promoting the welfare of the people at a rapid pace, the democratic Government strengthened and reoriented the existing departments and formed several new ones. As a result, a number of economic and social administration departments have been functioning both at State and district-levels, in addition to the revenue, law and order and judicial departments referred to earlier. The following are the various district-level officers in the district.

Deputy Commissioner
 District Sessions Judge
 Superintendent of Police
 Commandant, Home-Guards
 District Surgeon
 District Health and Family Welfare Officer
 Deputy Director of Agriculture
 District Horticultural Officer
 Deputy Director of Industries and Commerce
 Deputy Registrar of Co-operative Societies
 Deputy Director of Public Instruction
 Superintendent of Land Records
 Executive Engineer, P.W.D.
 Executive Engineer, P.W.D. (Karanja Project)
 Executive Engineer, P.H.E.
 Executive Engineer, K.E.B.
 Divisional Forest Officer
 District Treasury Officer
 Assistant Director of Animal Husbandry and Veterinary Services
 District Employment Officer
 District Statistical Officer
 District Planning Officer
 District Publicity and Information Officer
 District Marketing Officer
 Regional Transport Officer
 Superintendent of Excise
 Geologist, Ground Water Survey Unit

Deputy Director of Karnataka Land Army
 Special Land Acquisition Officer
 Commercial Tax Officer, Bidar Circle
 Deputy Director of Agriculture (Soil Conservation)
 Assistant Agricultural Engineer
 Assistant Engineer, Major Irrigation
 Assistant Engineer, Minor Irrigation
 Assistant Controller of Weights and Measures
 Assistant Director of Town Planning
 Project Commander, Land Army

CENTRAL GOVERNMENT OFFICERS

Superintendent of Central Excise
 Engineering Supervisor, Telegraphs
 Income-tax Inspector
 Conservation Assistant, Archaeological Survey of India
 Commanding Officer, Air Force

(Source: Bidar District Gazetteer, 1977)

REVENUE ADMINISTRATION

Until recent times, the largest source of the State revenue was a tax on lands. According to the ancient practice, the share of the State in the gross produce of the lands varied between one twelfth and one-sixth, but was liable to rise to one-fourth in times of war or other public calamities. The share of the State was set apart by the village headman out of the aggregate harvest of the village. Between the village headmen and the king, there was a chain of civil officers, consisting of heads of ten, 100 and 1,000 villages, who were responsible for the collection of revenue and for administering various other civil matters. They were remunerated in kind, by a portion of the king's share of produce or by grant of lands which were exempted from tax. In addition to the land revenue, there were some levies, both central and local, as also a few other taxes for particular purposes such as maintenance of tank, temple, feeding house, educational institution or hospital. This system had continued with some modifications or other under the various successive ancient dynasties like the Chalukyas of Badami, Rashtrakutas of Malkhed and Chalukyas of Kalyana.

In the earlier period of the Muslim rule, the state share of the gross produce was converted into the *Khiraj* or tribute payable on land, this share was larger than before. The then existing agency for collections was utilised. Measures were adopted for a complete or partial commutation of the State's share of the produce into cash. Later the assessment was introduced on the basis of Todar Mal's revenue system. It was calculated on the quantity of the grain sown in a field or on its produce, of which a certain share was taken by the government as revenue. Under this levy, the share on dry crops was about one fourth of the produce and on wet lands, the share varied from half to two-fifths. When the payment in kind was commuted to cash, the amount fixed became the revenue from the field. The revenue collections were made through contractors and in some cases, collections were done departmentally through *Talukdars* or *Naibs*.

The unit of land determined by the Bahamani rulers and later by the Mughuls was known as the *koorgy*. A *koorgy* of land was roughly estimated at four and a half acres. A piece of land on which could be sown three seers of jowar seeds by using six bullocks and three men in a day was known as a *koorgy*. The assessment on land was fixed according to four classes of land called (1) *Regar* (black-cotton soil), (2) *Milwa* (Black and red soil), (3) *Masab* (red soil) and (4) *Shore* (alkaline soil). The revenue demand was determined on the basis of a single *koorgy*. A *koorgy* of the first class was assessed at rupees five to ten, the second from rupees three to rupees eight, the third from rupee one to rupees five, and the fourth from annas eight (fifty paise) to rupees two. The assessment on wet lands depended on the supply of water. It varied from Rs. 20 to Rs. 150 per *koorgy*. The rate on sugarcane lands was fifty per cent more than the usual wet assessment. Paddy fields and *bagayat* (garden lands), which were irrigated by wells were assessed according to the nature of supply of water, at rates ranging from Rs.10 to Rs. 25 per *koorgy*.

Generally, the collection of land revenue began immediately after the Dasara. The land revenue had to be paid in cash in respect of all the dry-cropped lands. But payment of assessment in respect of paddy fields was always in kind. This payment in kind was known as the *batayi* system. The cultivators had to pay the whole of the demand before the *rabi* crops were harvested. when the grains were ripe for harvesting, the owner was

not allowed to cut till he had given a written agreement and produced security for the next year's cultivation. If he failed to do so, the produce was confiscated and the land made over to another person. In case of seasonal fluctuations or unfavourable harvest, when the cultivator was unable to pay his instalment in full, the dues were realised by the sale of his property or from his relatives.

If the cultivator died or ran away owing to coercion, his dues were levied on all the cultivators of that particular village. The fields owned by the deceased or the runaway persons, had to be tilled by the patels with the help of the villagers and pay the assessment. In respect of the collection of revenue assessment on the mango and the tamarind groves, together with all the fruit trees that existed in the fields, were given out on contract basis for a stipulated amount. If the season proved unfavourable and the amount of contract fell below the collections of the previous year as a result of low yield, tax was levied on all the cultivators and the balance made good from them.

If the authorities found that the crop was abundant and the cultivators could pay a large assessment, they charged an extra assessment which ranged from one to four annas per rupee. Thus the cultivators were compelled to pay additional taxes and every effort was made by the revenue officials to deprive the poor cultivator of any extra earning that came his way. In some taluks, the officers-in-charge of collection work looked also to the condition of the land-holders. If the land-holder happened to be a well-to-do man, the entire assessment of revenue on his lands was collected in one lumpsum immediately. If, on the other hand, the land-holder was unable to pay the revenue, he was allowed five to six months time so as to enable him to pay it on the first day of the ensuing year (*Ugadi*).

Nawab Sir Salar Jung I, who was Prime Minister of the Hyderabad State between 1853 and 1883, introduced several reforms in the revenue administration, one of which was the *Zilla bandi* system. The chief object of this new system was to improve the land revenue collection and the consolidation of the fiscal position of the State. The assessments were modified from time to time. The arable lands were measured, demarcated and registered and the final assessments were regulated according to bighas. Each bigha was equivalent to 3,600 square yards. The land-

holders or cultivators were given proprietary possession of their holdings. Each cultivator was granted a kowl for a period of three years. The annual assessment was fixed on the basis of the average payment of revenue made during the past ten years. At the time of the *Zilla, bandi* reform, land revenue was derived from *raiayatwari* villages, leased lands, *paishkash*, *panmaqas*, fruit, trees and allied sources. The rate of assessment varied according to the category of land (dry, wet and garden).

However, the fields were not accurately measured and the soils were not classified according to the relative value of the land. As a result of this, the assessments were unequally distributed on different holdings. The Raiyatwari system with demand for cash payments, was introduced in 1866. There was a practice to collect the assessment on fruit trees, mango groves etc., with no definite principle or rates. Subsequently, it was regularised and fixed at six annas per tree which was to be collected annually and this was in force for several years. In 1281 F. (1872 A.D.), such collections were discontinued. When the cultivator raised two *fasls* (crops) on a piece of land in a year, an additional assessment was realised from him in the proportion of four annas in a rupee value, irrespective of the nature of the second crop he raised. In the case of sugarcane, the cultivator was charged one and a half times of what he would have been otherwise charged. Sir Salar Jung I examined also the condition of the jagirs and the inams and organised a separate department called *Dariafat-Inamaat* for supervising their administration.

Land Records : The land records system was reformed in the Hyderabad State in 1919 (188 *Fasli*) on the lines prevailing in British India. The Record of Rights was first introduced in the Hyderabad State in 1936. In 1937, a separate Land Records Department was organized with a Commissioner as its head. Besides keeping land records, this Department had other allied functions also like conducting of surveys. The chief functions connected with Records of Rights was the compilation of village-wise registers showing particulars of all private rights over lands, whether they had been acquired by registered documents, by succession, by oral agreements or otherwise and rights relating to owners, occupants, mortgages and tenancy of assignees, rents of revenue, public rights and Government rights. The entries in the records related also to various changes that

took place, together with inspection notes of the boundaries, the repair of boundary stones when found damaged the dates of such repairs and the definition of particular holdings when the cultivators applied for the same. The two departments of Land Records and Records of Rights were amalgamated in 1354 F (1945). The chief function of the settlement section of this Department was to carry out the survey of *khalsa* and *non-Khalsa villages* and attend to the revisions after expiry of the sanctioned period of settlement.

Survey and Settlement: Prior to 1875, some attempts had been made to have some survey of lands and to settle the rates of assessment. Big estates such as *Sarf-e-khas*, *Paigah*, etc., had their own agency for survey and settlement while small jagirs got their assessment fixed arbitrarily. There was, therefore, no uniformity in the rates of assessment, and disparity was found in the majority of the cases. A complete cadastral survey was ordered in 1875 on the Bombay pattern which envisaged direct dealing with each cultivating individual, abolishing there by the old system of middlemen. A Settlement Department was formed in 1876. The method of survey then adopted was that of chain and cross staff. From this base line, off-sets were measured to the several bends of the lands, forming triangles and trapeziums. Thus, the whole area was worked out into acres and guntas with the preparation of a village map. In 1878, soil classification work was taken up in Bidar, Gulbarga and Raichur areas on the Bombay model. The grades of soil were reduced from ten separate classes to seven. The relative value of the soil was arrived at after taking into account all the defects noticed in the soil.

Experts were able to define two broad soil types, namely, (1) black cotton soils and (2) red earth or *chalkas*. Locally, several varieties of both these soils are distinguished by the raiyats who try to make use of the typical characteristics of each of them. A difficulty which arose in the grouping of soils was that a type of soil had no definite boundaries. No demarcating line could be drawn to distinguish between two soils. One soil type usually gives way gradually to another and there is a wide transition zone between a well-defined soil type and its neighbour. Black cotton and red earths are found side by side or wide area of the district. For classification of soils for land-revenue assessment purposes, two methods

were used in the western and eastern districts of the old Hyderabad State. In the western districts, both the black cotton and red soils were classified with reference to their depth. The fertility of a soil being chiefly dependent on its power of imbibing and retaining moisture and this quality being mainly affected by depth, the latter peculiarity was used in the formation of scales for classification. The colour of the soil is, however, reflected in the classification-scale. It was presumed that red soil with a depth of one-and-a-half cubits would be as fertile as a black cotton land with a depth of one-and-a-quarter cubits. This gradation was reflected in the land revenue assessment. The *annawari* (1 Rupee, =16 annas) scales of soil classification were as given below.

Soil Class	Black Soils (Depth)		Red Soils (Depth)		Comparative soil value in annas
1	1 3/4	Cubits or more	1 3/4	Cubits or more	16
2	1 1/2	do	1 1/2	do	15
3	1 1/4	do	1 1/4	do	14
4	1	do	1	do	11
5	3/4	do	3/4	do	8
6	1/2	do	1/2	do	5
7	1/4	do	1/4	do	3

These *anna* values were further reduced because of the existence of one or more faults in the soils. For black soils, faults allowed were existence of lime, sand, sloping surfaces, liability of being swept running water, dampness and *karal*. Existence of stones or sand was not considered as faults for *chalka* (red) soils and of sand and dampness for wet lands. In practice, rocky and barren lands were classed in the lowest group at three *annas* and lands of five annas or lower classification were not usually sown with crops.

The Bidar district at that time consisted of seven taluks, namely, Bidar, Kohir, Janawada, Aurad, Udgir, Ahmedpur and Nilanga. Janawada and Aurad taluks being under *ex-Sarf-e-khas* estate, were placed under the Government supervision. The whole district was originally settled in the year 1885. The period of settlement recommended by the Settlement Commissioner was 30 years subject to the condition that after the expiry of 15 years, the assessment was to be enhanced by two *annas* in every rupee.

First Revision Settlement: In 1906 AD., the rates of the original settlement of the seven taluks of the district were revised, but instead of an uniform increase in the assessment, by two *annas* in a rupee, a sliding scale according to different values of *bhag-annas* was adopted, the details of which were as shown below.

Bhag Annas	Increase per rupee
9 annas to 16 annas	3 annas
8 1/2 annas to 6 annas	2 annas
5 1/2 annas to 4 1/2 annas	1 anna
4 annas and below	Nil

The above method was applied in the district and every village was divided into four groups as above. During the period of the first revision, there was a reorganisation of districts all over the ex-Hyderabad State. Kohir and Aurad taluks of this district were abolished and they were merged in Bidar and Janawada taluks respectively. Consequently the district comprised five instead of seven taluks, namely, Bidar, Janawada, Udgir, Ahmedpur and Nilanga.

For the second revision settlement, which was due in 1922-23, the survey was conducted by chain and cross staff. The Survey Officer felt the difficulty in working out the financial result according to any one proposed rate because of the sub-groups created previously. Unless the assessment before under each sub-group was known, it could not have been determined as to what the assessment would be according to the proposed rates. In order to avoid this cumbersome method, the Survey Officer proposed a uniform increase of 2 1/2 *annas* and two *annas* per rupee over the existing assessment.

The rates of assessment talukwise as per the second revision settlement were in force till the introduction of current revision settlement, as the maximum rates proposed by the Agro-Economic Survey Officer during the year 1955-56 were not given effect to in view of the reorganisation of the States on 1st November 1956. The rates of assessment (taluk-wise) as per the second revision settlement, which were in force prior to 1965 were as stated below.

Sl. No.	Name of Taluk	Group No	Class of Land -Dry	Class of Land -Wet	Class of Land-Garden
			Rs. P	Rs. P	Rs. P
1	Bidar	I	4.08	12.86	13.5
			3.86	6.86	10.29
			3.54	-	6.75
			3.41	12.86	13.5
			3.00	10.29	6.75
			2.75	6.86	-
		II	2.75	4.82	-
			2.72	-	-
			2.57	-	-
			2.35	12.86	13.5
			-	4.82	-
			-	-	-
2	Aurad	I	4.08	12.86	10.29
			3.43	6.86	6.29
			2.35	12.86	6.75
			-	6.86	-
		III	2.35	12.86	6.75
			-	6.86	-
			1.98	12.86	6.75
			-	6.86	-
		IV	1.98	12.86	6.75
			-	6.86	-
			-	6.86	-
			-	6.86	-
3	Bhalki	I	3.35	-	-
			2.23	-	-
		II	2.57	-	6.75
			2.25	-	-
		III	1.77	-	-
			1.77	-	-
4	Humnabad	I	3.86	-	-
			3.42	-	-
			2.65	-	12.86
		II	2.57	-	-
			2.57	-	-
			2.57	-	-
5	Basavakalyan	I	2.79	10.29	10.29
			2.57	-	6.86
			3.43	-	10.29
			3.14	-	-
		II	2.14	-	-
			2.14	-	-
			2.57	-	10.29
			2.14	-	-

Under the Jagir Abolition Act of 1950, the district was again reorganised with nine taluks, namely, Bidar, Bhalki, Humnabad, Aurad, Nilanga, Ahmedpur, Udgir, Zahirabad and Narayanakhed. Janawada taluk was abolished and merged in the adjoining taluks of Bidar, Aurad and Bhalki. Bhalki, Aurad, Humnabad, Zahirabad and Narayanakhed were newly created out of the ex-paigah and ex-jagir areas of Vikhar-ul Umra, Asmanjahi, Khurshidjahi, Kalyani and Devni estates. There was persistent demand by the people living in the *paigah* and *jagir* territories against the high assessment. In response to this, the then Government sanctioned an interim relief of 25 per cent in land revenue. During 1952-53, a survey was proposed to be conducted for the settlement of unsurveyed ex-jagir villages. But due to lack of adequate staff, this work was not proceeded with. The revision settlement of *Diwani* (Government) taluks was also held over.

Later, the Hyderabad Government sanctioned the revision operations of the *Diwani* taluks under a curtailed process system. In this system, the unnecessary process of regular revision survey was dispensed with. All the taluks of the Bidar district were surveyed and the work was completed. In 1954, a Settlement Committee was formed by the Hyderabad State Government in order to examine the scope of enhancing the land revenue without the long process of revision settlement. This Committee recommended that the revision work should be restricted to a survey of the agro-economic condition of the tract, and revision of the land revenue assessment rates. In the meanwhile, the report of the Indian Taxation Enquiry Commission was published. This Commission had suggested that the rates of land revenue over the entire area of the then Hyderabad State should, as far as possible, be standardised, and those disparities, which had resulted not because of the difference in the agro-economic conditions but because of the differences in the systems or the periods in which the earlier settlements were made, should be removed. The ex-jagir areas came under this category along with several other *Diwani* areas.

An Assistant Settlement Commissioner was entrusted with the work of carrying out an agro-economic survey of the district. In 1955-56, he suggested the reconstitution of groups of the entire district taking into consideration the climate, means of communications, proximity to markets,

the state of husbandry and natural fertility of the tract. Because of the merger of non-Diwani (i.e., jagir) areas, several rates of assessment were prevailing. Hence standardised rates ranging from Rs.1.08 to Rs. 2.12 for dry crops proposed treating each taluk as a unit so that a single rate could operate in each of the groups. No decision was taken on the proposals due to the trifurcation of the Hyderabad State in 1956. Only four of the taluks of the old Bidar district, namely, (1) Bidar, (2) Bhalki, (3) Humnabad (4) Aurad formed the new Bidar district which was integrated into the new Mysuru State. The background of the revenue villages of the district which came into the new Mysuru State was as follows.

Sl. No.	Name of Taluk	Khalsa (Diwani or Govt villages)	Ex-Sarf-e-khas village (Crown Lands)	Ex-Paigah villages			Ex-Jagir Villages	Total
				Asman Jahi	Khurshid Jahi	Vikhar-ul Umra		
1	Aurad	50	57	6	-	15	21	149
2	Bhalki	17	6	51	22	25	37	158
3	Bidar	41	26	37	18	-	47	169
4	Humnabad	5	1	42	38	4	51	141
Total		113	90	136	78	44	156	617

The years of previous settlement of different areas of the district is shown in the following table

Territory	Year of Settlement
Diwani	1922
Sarf-e-khus	1924
Khurshid Jahi	1915
Kalyani Jahi	1921
Asman Jahi	1922
Vikhar-ul Umra	1924-27
Devni Jagir	1950
Smattered Jagirs	Different Years upto 1955

Latest Revision Settlement: The above statement indicates that revision settlement was overdue except in respect of the last two areas. After the re-organisation of States in 1956, the Government of *Mysuru* appointed the then Deputy Commissioner for Settlement to formulate uniform principles and procedure of settlement which could meet most of the objections raised by the Taxation Enquiry Committee. Many

of his suggestions have been followed in the present system of settlement operations. According to the revised procedure, the basis of settlement is the yield of the principal and money crops and prices of the agricultural produce. The unit of settlement is a zone which comprises a contiguous whole taluk or portions of taluks of the same district or of more than one district which are homogeneous in soil characteristics, physical configuration, climate and rainfall and nature of predominant crops grown in that area. A Settlement Officer is appointed for each zone as per the provisions of Section 116(2) of the Karnataka Land Revenue Act, 1964. He is required to form groups in each zone on the basis of three main factors, viz., (1) physical configuration, (2) climate and rainfall and (3) yield of principal crops and their prices.

While thus forming groups within the zone, he has also to take into consideration the marketing facilities, communications, standard of husbandry, population and supply of labour, agricultural resources, variations in all the area of occupied and cultivated lands during the previous thirty years, wages and ordinary expenses of cultivating principal crops including the wages of the cultivator for his labour in cultivating the lands. The settlement officer is required to collect these particulars from various departments. While arriving at the average yields of principal crops, he has to conduct crop-cutting experiments or rely upon such experiments conducted by other departments. The average yield of principal crops in each group is arrived at separately for dry, wet and garden and plantation crops. On the basis of this, the cash value per acre is calculated.

The standard rates are then fixed for each class of land at a certain percentage of the cash value. The settlement officer submits his detailed report proposing revised standard rates to the Deputy Commissioner of the district. The standard rates proposed are then notified in the chavadi of each village. The interested parties can file their objections on the report with the Deputy Commissioner. All the objections so received by the public and the results of the hearings conducted by the Deputy Commissioner on the request of the parties concerned are then transmitted to the Government through the Commissioner for Survey, Settlement and Land Records. The settlement reports together with the objections are laid before both the houses of the State Legislature. After both the houses approve the

settlement reports with or without modifications by resolutions moved in this behalf, the State Government passes orders in conformity with such resolutions.

Due to disparities in the assessment rates in the *ex-non-khalsa* villages of the district the correct picture of the existing groupings was not available so as to compare the same with the proposed groups. The rates of assessment in the *ex-non-khalsa* villages were much higher than the *khalsa* villages. To bring such exorbitant rates on par with the *khalsa* villages, the State Government allowed in 1958 a suspension to the extent of 25 paise and 50 paise in a rupee. In order to remove the existing disparities of assessment between the same types of lands, a revised procedure of settlement had to be adopted. Under this method, the whole of Bidar district as a unit was divided into four groups covering large areas based on physical configurations, climate and rainfall, nature of crops grown and yield and prices of principal crops.

At the first instance, three groups were formed, but after intensive local enquiries, a separate group had to be formed of the area of Ladwanti revenue circle of Humnabad taluk on account of its soil characteristics, physical configuration, etc. The grouping was done taking the area of the highest rate of assessment to be the first group and so on. In the first group, the major portion of Bhalki taluk, northern portion of Bidar taluk, southern portion of Aurad taluk and a part of north-east portion of Humnabad taluk were included. In this area, the land is undulating with good drainage, the soil being heavy black-cotton soil with considerable depth, which retains moisture. Alluvial deposits are generally found along the banks of the Manjra river and its main tributaries. The principal crops in this area are *rabi* and *kharif* jowar and groundnut.

A major portion of Bidar and Humnabad taluks and southern portion of Bhalki taluk where red laterite soil is predominant were formed into the second group. The surface of this part is punctuated by flat and undulating hillocks. The principal crops are *rabi* and *kharif* jowar, bajra and groundnut. The soil of this part is suitable for growing also vegetables and fruits, but there is no assured water supply and major irrigation project. Very few irrigation tanks are found in Bidar and Humnabad taluks. But irrigation through wells is common.

The south-west portion of Humnabad taluk was formed into the third group. Its land is bare, undulating and there are barren hillocks. The area has black-cotton soil with very low depth. The principal crops are rabi and kharif jowar and groundnut. The fourth group consists of the extreme northern portion of the district comprising more than half the number of villages of Aurad taluk. The landscape here is undulating rather hilly towards the north. This area has light black-cotton soil with low depth. The principal crops are kharif jowar and cotton. The talukwise number of villages under each of the four groups is given here under:

Taluk	No. of villages in				Total
	Group I	Group II	Group III	Group IV	
Aurad	44	-	-	165	149
Basavakalyan	23	49	42	-	114
Bhalki	120	2	-	-	122
Bidar	53	98	-	-	151
Humnabad	14	73	-	-	87
Total	254	222	42	165	623

The revised standard rates worked out at four per cent of the cash value of the average yield of the principal crops which have been made applicable to the four groups in the district are given here under.

Zone	Rate per Acre (in Rs.)			
	Group No	Dry	Wet	Garden
Bidar Zone	I	3.77	8.92	8.92
	II	2.79	8.92	8.92
	III	2.14	8.92	8.92
	IV	1.42	8.92	8.92

The Government have conferred powers on the Deputy Commissioner of the district to levy the dry rate in respect of *Motasthal* garden lands also in view of the earlier decision of the ex-Hyderabad Government that dry assessment equivalent to the highest dry rate be levied on lands irrigated under wells situated outside an ayacut area from Government source. Accordingly, the *bagayat* rates were reduced to maximum dry rate of the village.

Survey Records: As a part of the survey system, the surveyor, who is engaged in the task of survey, chooses a particular old survey number and

begins his work by fixing a base line. He measures the survey numbers having due regard to the old survey numbers. The new measurements thus taken are then to be transferred to a rough sketch on paper, with all the detailed measurements of the holding. Various registers are being maintained in the district for recording the observations. The *pucca* book, as it is called, is an important document where in all details relating to the *tippana* are calculated and entered. The *tippana* book contains all the survey numbers of the village. There is a *tippanna* book for each village in the district. In the *pucca* book, one can see final figures of each number. All triangular plots, rectangular plots, length and breadth of each plot, total extent of land are inscribed in the *pucca* book.

The other book which is equally important is the classification book (or *prati* book) in which the nature of the land, i.e., wet, dry or the *bagayat*, first order, second order and similar other details that are required for determining the classification are entered. The class register is a book which contains the rate of assessment, classification of the land, survey number, *phod* number, previous number, the *pattadar's* name, total area of the holding, *phod* crop, *phod-kharab*, etc.

Sur-naksha is a map prepared during the survey, which denotes a particular number, *chaltha* numbers, base lines, physical features of the field, etc. This map is drawn according to a scale and its copies are obtainable on payment of prescribed fees. Akar-bund is a final settlement register containing the latest assessment rates. In the register, the survey number, *phod* number, *hissa* number, total area of the holding, *phod-kharab* details, dry wet or *bagayat* details and the amount of assessment to be paid based on the standard rates approved are entered. It also furnishes information about the sources of water supply for cultivation and also about the nature of *phod-kharab*.

Water Rates: In 1947, the Government of Hyderabad issued instructions for assessing the lands irrigated under wells as dry and the maximum dry-rates were to be fixed for such lands. It was then decided to levy a consolidated rate for lands which received an assured supply of water from Government sources of irrigation. In 1954, the Government of Hyderabad fixed special water rates for Abi crops at Rs.12, for sugarcane at Rs.35, for fruit gardens at Rs.15, for eight months gardens at Rs.18, for

rabi crops at Rs.6 and for irrigated *kharif* crops at Rs.4. In respect of lands under light irrigation, concessions were sanctioned for a period of three years. There was no assessment for the first year, but in the second year, 50 per cent of the assessment was to be paid and in the third year, full assessment was levied. Similar concessions were given to hose cultivators who brought waste lands under cultivation. Now wet assessment is levied only on rainfed wet lands not deriving advantage of water from any Government irrigational source, while lands coming under a Government irrigational source are liable to a levy of dry assessment in addition to water rate under the Karnataka Irrigation (Levy of Betterment Contribution and Water-Rate) Act, 1957.

The water rate is not included in the land revenue assessment under the new settlement. The rules relating to the water-rates were issued in 1965. Subsequently, the water-rates were enhanced by 33 1/3 per cent of the existing rates and the revised rates came into force from 1966. The Government appointed a committee to go into the question of water-rates, which reviewed the entire issue and recommended that the water-rates might be scaled down and levying of maintenance charges might not be continued. The Government accepted the recommendations and passed orders accordingly. But the Government had to reconsider the issue in view of the mounting expenditure on irrigation projects, and the maintenance cess was restored and it is levied in accordance with the Karnataka Irrigation Act of 1965. The water-rates leviable on lands coming under the Government source of irrigation are defined under Rule 3 of the Karnataka Irrigation (Levy of Water Rate) (Amendment) Rules, 1971 and they were given effect to from 1st July 1965. The water-rates as levied in 1965 and as revised in 1972 and 1976 were as follows

Sl. No.	Crops	Water rates per acre		
		as in		as revised in
		1965	1972	1973
1	For sugarcane crop:			
	a. to be harvested within a period of twelve months	20	40	80
	b. to be harvested after a period of twelve months, but before a period of eighteen months	30	60	120
2	For paddy crop:	11	20	-

	a. for paddy crop (in Malnad areas with annual rainfall of 1250 mm)	-	-	20
	b. in other areas	-	-	30
3	For any crop of jowar, maize, ragi, navane, saje, pulses, green gram, wheat, cotton, groundnut, sweet potatoes gingelly, onions, tobacco or coriander	5	12	18
4	For any manurial crop such as sannhemp or sesbania	3	6	9
5	For any crop of arecanut, betel leaves, turmeric, lime, oranges, pomegranates, coconut, pepper, mulberry or any fruit.	12	24	36

Jagirs : The *jagir* was a tenure which was common under Muslim Government with the general appellations of *Inam-ul-Tunqha* and *Madad-Maash*, according to which the public revenue of a given tract of lands was made over to the favoured persons with powers requisite to enable them to collect and appropriate such revenue, and sometimes to administer the general government of the territory so assigned. In the early part of the 18th century, Asaf Jah, who was a feudal chief of the Mughul and the first Nizam of Hyderabad, brought with him from North India a number of followers who were attached to his person and fortunes. To many nobles, he granted *jagirs* (*inams*) on military tenure and employed them as his generals. Some of the officers who were employed in administrative work in the departments of revenue and finance, were also granted *jagir's* in recognition of their services. The *jagirs* in the Hyderabad State were neither in the nature of the *zamindari* of the former Madras province, nor like the *Taluqdaries* of Uttar Pradesh. They were not acquired for any consideration, but were given as free grants by the ruler as enunciated in *Kanuncha Mubarak* of 1302 *Fasli*. The State was founded on despotism and autocracy, the whole dominion being considered as the private property of its ruler. All these *jagirs* came to be considered as hereditary.

In many cases, the assignment, in the first instance, was either for a stated term or for the life-time of the holder, lapsing to the State on his death. It was frequently renewed to his heir on payment of *nazarana*. It was sometimes specified to be a hereditary assignment, without which specification, it was held to be a life tenure. There were in the Hyderabad State many estate-holders who were recognised and confirmed in their possessions on payment of a tribute and they were allowed to exercise a kind of semi independent jurisdiction within the limits of their estates.

Some of the *jagirdar*'s were fully authorised to collect land revenue, local cesses and other taxes which were not prohibited in the *khalsa* areas. They were entitled to recover them in accordance with the terms of the sanad or with the permission of the State Government. The land revenue was collected by the *jagirdars* directly. The excise revenue was taken over by the Hyderabad Government in October 1936.

The bigger of the *Jagirdars* were, in varying measure, responsible for the administration of their *jagirs*. In almost all such important *jagirs*, except those under the Court of Wards or Government supervision, revenue collection was completely in the hands of the *Jagirdars* who used to appoint and maintain staff of their own. A *Jagirs* Revenue Recovery Regulation was passed in 1946, limiting the powers of the *Jagirdars* and their officers in respect of revenue collections. Lands, which were the subject of State grants and the revenue from which was assigned, came under the category of non-*khalsa* lands. Small *jagirs*, which came under this category, were free grants of lands of one or more villages as a reward for some conspicuous service rendered, or for maintaining the status and dignity of the grantee. The *jagir* was inalienable and the *Jagirdar* was only entitled to the revenue accruing from the land.

A special feature of the *jagirs* in the Hyderabad State was that possession of the estate was given to a single person who was known as the *Qabiz* (holder) who, in addition to his own share, was entitled in respect of management to one-fourth share in income of the estate where the total income of the estate was more than Rs. 25,000 and to one-eighth share where the income did not exceed Rs.5,000. This right was called *Haq-e-intezam* (right of management). The junior members of the family were entitled to their respective shares after deducting *Haq-e-intezam* and other administrative expenses. Besides the shares of *hissedars* (sharers) there were other dependents of the family who were entitled to *guzara* (maintenance) from the *jagir*.

The *jagirs* were of four kinds, namely (a) *paigahs*, (b) *llaqas* of premier nobles, (c) *samsthan* and (d) other *jagirs*. There was no *samsthan* in this district. The number of village under *paigahs* and *jagirs* in the different taluks in the district are as under.

Name of Taluk	Jagirs	Paigahs	Total
Aurad	20	8	28
Basavakalyan	64	48	112
Bhalki	17	60	77
Bidar	52	37	89
Humnabad	14	63	77
Total	167	216	383

Several commissions were appointed under the Atiyat Department between 1822 and 1851 to settle disputes among the *jagirdars*. Later on, a small branch was set up under the Revenue Secretary, which worked between 1866 and 1876 and settled many disputes. A new commission was appointed in 1866 under Mr. Dunlop who was subsequently made the Inam Commissioner with several Deputy Commissioners under him. In 1876, Sir Salar Jung appointed a commission called *Dariafat-Inamaat* for investigation into the affairs of the *jagirs* which were in a chaotic condition. Many forged documents claiming rights over properties came to its notice. In 1932, the Atiyat Department was brought under the Revenue Department. A Commission was appointed in 1936 *Fasli* (1947) to enquire into the administration of *jagirs* and to suggest reforms. The report of this commission served as a back-ground for their abolition later in 1949, of about 1,500 *jagirs* comprising about 6,500 villages in the Hyderabad State. The *Jagir* Abolition Regulation promulgated by the Military Government on the 15th August 1949 was a considerable advancement on the recommendations of the commission.

The transfer of the administration of the *jagirs* to the Hyderabad Government took place in September 1949, under the order of the Military Governor. In order to bring about speedy and effective transfer of *jagir* villages, a *jagir* Administrator was appointed. All the Civil Administrators (District Collectors) and First Talukdars were appointed as Assistant *Jagir* Administrators within their respective jurisdictions. Finally, all the *jagirs* were integrated with the *diwani* area by the 5th May 1950. Several ameliorative measures were taken by the Government in the *jagir* villages soon after their merger in the *diwani* area. The Settlement Commissioner took up the survey of the unsurveyed villages. As a provisional step against the existing high rates of assessment in the *jagir* areas, the Government announced a general remission of 12 1/2 per cent in land revenue of

all *jagir* areas for 1950. The pattedari rights were also protected in the *jagir* villages.

Inam Tenures: The word "Inam" means a favour or reward. An Inam holding was a grant of land in which the State had given up its right of land revenue, or a portion of it in favour of an individual or an institution, in return for the performance of certain duties or as a charitable endowment. This had been an old system. Such grants varied from small isolated fields to whole village or several villages. In 1276 F (1865 A.D.), a Commission known as the Inam Commission was appointed to examine the title and rights of the *inamdars*, *jagirdars*, etc. This commission continued its work till 1312 F (1902) and remaining work was completed by the Revenue Department. Those claims which were proved to be valid were confirmed afresh and title deeds issued. The types of *inams* that existed in the district were:-(1) Service *inams*, (2) *Madad-mash inams*, (3) *Bulluta inams*, (4) *Hadoli inams*, (5) *Mazkuri inams*, (6) *Oati inams*, (7) *Halgia inams* and (8) *Mathapati inams*. *Service inam* lands were granted to the Muslim and Hindu religious and charitable institutions and to the *Deshmukhs*, *Deshpandes* and village officers. *Madad-Mash inams* were granted to help certain families. *Balluta inams* were granted to carpenters, blacksmiths, washermen, barbers, *kumbaras*, *pholaries*, cobblers, etc., in villages for rendering services to the villagers. The persons who were granted the *Balluta inams* were not permitted to leave the villages where the lands were granted. Some Harijan families of villages were granted lands for rendering services to the villagers by cleaning them etc., and such *inams* were called *Hadoli inams*.

The *Mazkuri inams* were granted to those families which rendered services in the village office. The *Oati inams* were granted to those who cleaned the village *chavadi* and made arrangement of drinking water, etc., for the officers who visited the villages. The *Halgia inams* were granted for the service of announcing Government orders as and when necessary by beat of drums. The *Mathapati inams* were given to those families which rendered services to visitors of *mathas* (monasteries) from outside the village. Except service-condition *inams* granted to religious and charitable institutions and the *Bulluta inams*, all the *inams* were abolished and occupancy rights of all the, abolished *inam* lands were granted either in favour of the *inamdars* or their tenants under the Hyderabad Abolition of Inams Act, 1954. The

Karnataka Legislature has passed a legal measure called the Karnataka (Bombay and Hyderabad Areas) Religious and Charitable Inams Abolition Act, 1973, which has not yet come into force. Only the *Balluta inams* were continued. The area of *inam* lands resumed was 6129.1 hectares and the area regranted was 15819.02 hectares. The amount of compensation paid was Rs.6,03,448. 83.

Land tenure means the manner in which the land is held or cultivated. Theoretically, the *raiyatwari* tenures does not contemplate any middlemen between the land-holder and the State unlike in the case of *zamindari* estates. Still as the registered occupant was not always and necessarily the actual cultivator, there were certain tenures which were inferior to that of the registered occupant (*pattadar*), based on contract or custom in the *raiyatwari* villages. The forms in which lands were actually held under the *raiyatwari* system were classified as (i) *pattadari*, (2) *pot-pattadari*, (3) *Shikmidari* and (4) *asami-shikmi*. Besides, there were other tenures in respect of the *Diwani (khalsa)* lands namely *pan-maqta*, *tahud* and *ijara*. The *Diwani* lands were generally held on the *raiyatwari* tenure. The details of the system of survey and settlement of the *raiyatwari* lands and the principles of land revenue administration were laid down in the Hyderabad Land Revenue Act of 1907 which was formulated on the same lines as the Bombay Land Revenue Code V of 1879. Under the *raiyatwari* system each field is considered a holding, technically called survey number. The land-holder is called a registered occupant or *pattadar* or *khatedar*. The right occupancy depended on the regular payment of assessment by the *pattadar*.

Pattadari tenure was a simple occupancy wherein the occupant cultivated the land personally or through hired labour. On account of the unrestricted right of transfer which was allowed to the occupant of the *pattadar*, a class of non-cultivating owners or *pattadars* came into existence. They leased their lands to tenants and became rent-receivers. *Pot-pattadari* was a tenure where two or more cultivators held a joint *patta*. The *pattadar* in the case of *pot-pattadar* could neither evict the *pot-pattadar*, nor enhance the existing assessment payable by him. The *pot-pattadar* had to pay land revenue in proportion to the share held by him and so long as he continued to pay it, he could not be evicted from his

holding. In cases where the occupants made over the lands to cultivators on certain conditions, such cultivators were known as *shikmidars* and they could not be evicted as long as they carried out the terms of their agreement with the registered occupant. The *shikmidars* were permanent tenants and possessed rights almost similar to those of the *pattadars*. *Asami-shikmis* were tenants-at-will.

The *Asami-shikmi's Act (1354 Fasli) (1945)* was enacted on the lines of the Bombay Tenancy Act, 1939, to protect the interests of such tenants. They were responsible to the holders for the payment of rent. After 12 years of continuous tenancy, they could be deemed to be *shikmidars*, but in practice, it was difficult for them to prove such a period of continuous possession. *Pan-maqta* was a kowl of tenure by contract in which lands were given to the holders on a fixed quit-rent without liability to enhancement. The rights of these *pan-maqta* holders were examined by the Inam Commission and only such as were proved to be valid were confirmed. *Tahud* or *Sarbasta* was a lease for a specific period. This was abolished by Sir Salar Jung I long back. *Ijara* was a special type of tenure governed by contracts made between the State and *ijardars*. This was introduced by Sir Salar Jung I with a view to repopulating some deserted villages and to bringing under cultivation of cultivable lands which were lying waste. Under this system, the land was assessed at light rates subject to progressive increase till full assessment was reached. The period of lease granted for a whole waste village was a term of 30 or 40 years. The *Sarf-e-khas* lands, as stated earlier, were the sole property of the Nizam, the revenue of which was a contribution to his privy purse. After the accession of the State to the Indian Union, these lands were merged in the *Diwani (khalsa)* lands.

Tenancy in the Non-Diwani Areas : Tenancy in the non-*Diwani* areas of the old Hyderabad State had a different history. There were unauthorised claims of the *jagirdars* to a right in the lands whereby they sought to treat the cultivators as mere tenants. The *jagirdars* were leasing the lands and the occupants in many cases were sub-letting the lands to others. Some *jagirdars* were also in the habit of insisting upon payment of "*nazarana*" (meaning, in such cases, premium in the shape of one or two years assessment) before they accorded *pattadari* rights to old cultivators. It was found that some *jagirdars*, while they allowed freely *pattadari* rights to

old cultivators, did not permit the *pattadars* to sell or mortgage the holding without their permission. This permission was sometimes granted on the *pattadar* paying a *nazarana*. There were also cases where the holders of the alienated villages, after giving *pattadari* rights to cultivators on payment of a *nazarana*, deprived them of these rights later. Conditions in those *jagir* villages, where survey and settlement had not been carried out, were still worse. The *jagirdar* called himself a *pattadar* of many fields in the villages, even old cultivators being entered as *kowldars*, who were not allowed to sell lands cultivated by them. The State Government had to intervene from time to time to make the position clear.

With a view to putting an end to the controversy in respect of right to the land created by the unauthorised claims of the *jagirdars*, the Government took power to compulsorily introduce survey and settlement operations in the *jagir* areas. Finally, the Government, by an amending Act, incorporated certain modifications in the Land Revenue Code which defined the respective rights of the *jagirdars* and of cultivators under them. According to the Hyderabad Land Revenue Code, the *pattadar* was defined as the person who was directly responsible to the Government for payment of land revenue and whose name was entered as such in Government records whether he was personally in possession of the holding or through his tenant. In the case of non-*Diwani* lands, *pattadar* was defined as the person who was directly responsible to the *jagirdar* for payment of land revenue, whether his name had or had not been entered as such in *jagir* records.

In course of time, the tenancy problem became complicated because of alienated villages, where even hereditary cultivators were sometimes considered tenants-at-will. The question had become more urgent on account of the large volume of agricultural indebtedness in villages. Thereupon, the State Government appointed a Tenancy Committee to investigate the condition of tenants. This committee arrived at the conclusion that one-third of the net yield, after deducting the cost of cultivation, weeding and harvesting, remained with the tenant, and two-thirds or more went to the *pattadar's*. Out of the *pattadar's* two-third net profit, half or less went towards assessment. Thus on a rough calculation, after deducting the cost of cultivation, manuring, weeding and harvesting, from the gross yield, the

net income was divided into three equal parts among the *pattadar*, the tenant and the Government.

The Tenancy Committee was of the view that early steps were needed for putting the position of the tenants on a secure basis. In the wake of the changes brought about in the social and political structure of the society, attempts to regulate tenancy were taken up in the various parts of India including the Hyderabad State. Several regulations were enacted for giving relief to the tenants and in the course of their implementation innumerable difficulties were experienced. It was felt that any amount of tenancy legislation, so long as the cause of tenancy remained, would deny the real security of tenure to the tenants. There was the demand that the peasants who actually tilled the soil should be the owners. It was visualised that a new class of peasant proprietors should manage the lands and produce from it abundant food. The main theme of the agrarian reforms was to eliminate all intermediaries between the cultivators and the Government. Absentee landlordism was found to be a severe hindrance and it was decided to do away with it. In the Hyderabad State, the first step was taken in 1933 when a regulation was passed for preventing agricultural lands from passing into the hands of money-lenders and others. In the same year, an officer was appointed to conduct a detailed survey agricultural indebtedness. One of his findings was that "people from all walks of life began acquiring land, not for purposes of cultivation by themselves, but as a source of business or commercial investment". The Hyderabad Government passed the prevention of Agricultural Land Alienation Act, 1939. This legislation closely resembled the Punjab Land Alienation Act of 1900. Land transfers were prevented unless the transferee belonged to the class of agriculturists as defined by the Act and land with an assessment of Rs. 50 atleast was left with the transferer. Those holding land with an assessment of more than Rs.500 were not deemed to be agriculturists.

A Tenancy Committee was appointed during 1939 and in the light of its recommendation, the Asami-Shikmis Act of 1945 was promulgated. The tenants, however, could not derive any benefit from this legislation as its enforcement was half-hearted. According to the Act, *Asami-Shikmidars* could be deemed to be *Shikmidars* after 12 years of continuous possession but in practice it was difficult for tenants to prove such a period of

continuous possession. The hardships and complaints of the cultivating class continued as before.

Hyderabad Tenancy Reforms: After the accession of the Hyderabad State to the Indian Union in 1948, the State Government took up the question again and an Agrarian Reforms Committee was appointed in 1949. On the basis of its recommendations, the Hyderabad Tenancy and Agricultural Lands Act, 1950, was passed. The main objectives of this Act were to improve the status of tenants, to limit the size of holdings, to abolish absentee landlordism and to preserve lands in the hands of genuine agriculturists. The Act declared all tenants who had cultivated the land continuously for six years within the prescribed period as protected tenants and conferred special rights and privileges upon them including the right to purchase the land held by them on easy terms. It was also made clear in the statute that no land-owner could terminate the tenancy of a protected tenant who was for the time being a member of the co-operative farming society.

Protected Tenants: The most important of the rights conferred on the protected tenants was the one to purchase the land-holder's interests in the land. If the offer was not accepted, the protected tenant had the choice to apply to the tribunal for the determination of the reasonable price of the land. The extent of the family-holding as envisaged ranged from 21 to 36 acres of black cotton soil. From 6 to 9 acres of wet land under irrigation and from 48 to 72 acres of poor lands. The area of a basic holding was equal to one-third of the area of a family holding.

The Hyderabad Tenancy and Agricultural Lands Act, 1950, had another interesting feature, namely, the use of compulsion for the formation of co-operative farming societies. If an application was made to the Registrar of Co-operative Societies by any ten or more persons of a village or two or more contiguous villages holding between them 50 acres or more for the formation of a co-operative farming society, the Registrar had to make enquiries and grant a certificate of registration. The majority of tenants holding lands on lease from substantial holders in 1954 were found to lack protection under the law, because they were ordinary tenants to whom land was leased out by land-holders in order to circumvent the effect of land reforms legislation. The Tenancy Act was, therefore, amended under

which ordinary tenants of land-holders, whose holding including those under tenants exceeded three family holdings, were declared as protected tenants.

The process of voluntary purchase of lands by the protected tenants was, however, not brisk due to a variety of reasons. Although, according to tenancy records, the number of protected tenants in the whole of the old Hyderabad State was 6,30,000, only 13,000 of them purchased 57,105 hectares upto the end of 1955. The sale in most of these cases was effected with the consent of the land holders and the protected tenants did not insist on paying a reasonable price. Instead, they paid at market rates. Some of them, however, yielded to the pressure of land holders and surrendered their rights. The Tenancy Act of 1950 made provisions for prevention of fragmentation and consolidation of holdings. It laid down that no land should be permanently alienated, leased or sub-divided so as to create a fragment. The Government had powers to prepare a scheme for consolidation of land-holdings and to enforce it in areas previously notified.

Land Commission : In order to fully associate public opinion with the implementation of land reforms, the Hyderabad Government appointed a Land Commission consisting of three elected, one official and three nominated members. After touring the State extensively and carrying out enquiries for four and a half months, the Commission submitted a report on the determination of family-holdings and local areas and the Government accepted the recommendations of the Commission and issued a notification specifying the local areas in all the districts and the extent of family-holdings for different classes of lands in those areas. The second report of the Commission was on consolidation of holdings. The Government accepted also the recommendations of the Commission on consolidation of holdings and action was initiated in 125 villages in the State. Although the Agrarian Reforms Committee 1949, had recommended consolidation, as far as possible, by voluntary methods through Co-operative agencies, the Land Commission suggested that as the work was technical and required considerable knowledge of settlement and land records work, it should be started through departmental agencies only.

Tenancy In Ijara Village: In the light of experience gained, the Hyderabad Tenancy and Agricultural Lands Act of 1950 was amended by

the Amending Acts XIII and XXIII of 1951. These aimed at improving the status of tenants of lands in *ijari* villages. After the expiry of the term, the lease-holders were recognised as *raiya twari* holders on concessional land revenue assessment. With the concentration of large extents of land in their hands, many of them had developed into a class similar to the *zamindars* of Uttar Pradesh and Bihar. The Tenancy Act of 1950 did not apply to their tenants, but some of them were cultivating lands for long periods and had made efforts for reclamation of lands. Such of those tenants as had been in possession of any land in an *ijara* village continuously for a period of 12 years or who had from the commencement of cultivation or from the time patta was granted to the *ijardar*, cultivated such land jointly with the *ijardar*, were declared as *shikmidars* i.e., holders of a proprietary right. They are also allowed a right to purchase the *ijardar*, nominal interests on payment of an amount not exceeding ten times the difference between the rent and the land revenue payable in respect of such lands.

Evictions of Tenants: With the object of stopping large-scale eviction of tenants, in which the land-holders started indulging, the Hyderabad Prevention of Evictions Ordinance was promulgated in 1952 for staying all suits claiming relief through eviction of tenants and for restoring possession of tenants evicted after 21st March 1952. Sales of lands which were made without giving first an option to the protected tenants for purchasing the lands were declared void. During the years 1951-52 and 1952-53, tenancy records were prepared for all the villages in the district to consolidate the position of the protected and ordinary tenants. As a token of recognition of the protected tenancy rights, certificates were distributed to six lakhs of protected tenants in the old Hyderabad State. Similarly, *shikmidari* records were prepared in the *ijara* villages and *shikmidari* certificates were distributed. The Ordinance, however, lapsed in January 1953. Meanwhile, the Planning Commission made recommendations for further progressive measures to be taken in regard to land policy.

The Hyderabad Tenancy and Agricultural Land Amending Act, 1954, was passed in order to implement the recommendations of the Planning commission. This was another landmark in the progress of land reforms in the Hyderabad State. The salient features of this new Act were introduction of "family-holding" as a new yardstick for administration of land reforms,

reduction of rents, their fixation in terms of multiples of land revenue, imposition of fresh restrictions on resumption for personal cultivation, imposition of ceilings on the size of holdings, on future acquisition of lands as well as on the existing holdings, sale of lands in favour of tenants on easier terms and assumption of management on acquisition by the State of surplus or inefficiently cultivated lands. Maximum rents for both protected and ordinary tenants were also prescribed. The Act aimed at merging of ownership with cultivation and by permitting the tenant to acquire ownership on easy terms.

After the States Reorganisation on 1st November 1956, when the Bidar district became a part of the new Mysuru State, an ordinance was issued on 11th March 1957 suspending the provisions relating to the landholder's right to terminate protected tenancy and also staying all proceedings whether for termination of tenancy or for resumption of land which were pending on 11th March, 1957. Surrenders of land were required to be verified before the Tahsildar and registered in his office. The Ordinance also contained a provision that all the lands surrendered by a tenant in excess over the extent which, along with the extent already in the holding of the landlord, would make up three family-holdings, should be taken under Government management and leased out to Co-operative farming societies, agricultural labourers, landless persons and other agriculturists in that order. This Ordinance was replaced by the Hyderabad Tenancy Suspension of Provisions and Amendment Act, 1957, passed by the Mysuru Legislature.

Land Reforms: In the various parts of the new Mysuru State, different tenancy laws were in force and there was a persistent demand for examining afresh the tenancy problems in detail and for adoption of a uniform measure. Therefore, a committee called the Mysuru Tenancy and Agricultural Land Laws Committee was appointed on 10th May 1957, under the chairmanship of Shri B. D. Jatti. This Committee went into the question of fixation of rent, security of tenure, right of resumption of land by landholders for personal cultivation, right of purchase by tenants and payment of compensation to landholders, ceilings and land-holdings and other cognate matters. The Committee after fully examining all these aspects submitted its report in 1958. The Government then introduced a bill called the Karnataka Land Reforms Bill, 1958, in the Karnataka Legislature. After

a general discussion, the bill was referred to a Joint Select Committee of both the Houses consisting of 46 members, which submitted its reports in March 1961. The bill was adopted with certain changes by the State Legislature in November 1961 and it received the assent of the president of India in March 1962.

However, as it was found necessary to amend certain provisions of the Act, The implementation was held up for some time. It was accordingly amended in 1965 by Act No. XIV of 1965. The Karnataka Land Reforms Act, 1961 (Karnataka Act X of 1962), As amended in 1965 had been brought into force throughout the State with effect from the 2nd October 1965, the Gandhi Jayanthi day. The enactment had made comprehensive provisions in respect of tenant's rights, ceiling limits of existing holding 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 could be terminated merely on the ground that its durations, whether by agreement or otherwise, had expired. Tenants who were cultivating the lands prior to 10th September 1957, but who had been dispossessed either by surrender or eviction, were entitled for restoration of possession. Land in excess of 27 standard acres in the case of existing holdings were to be treated as surplus lands, which were to be vested with the Government. The ceiling area for future holdings was limited to 18 standard acres. This Land Reforms Act was further amended in 1966, 1967, 1968, 1970, 1972 and 1973. Several highly important provisions were made by the Karnataka Land Reforms (Amendment) Act, 1973 (Karnataka Act No. 1 of 1974).

Radical Measures: Over five lakh families of tenants, spread throughout Karnataka will become free from the clutches of the landlords with the implementation of the Karnataka Land Reforms (Amendment) Act, 1973 (Act No. 1 of 1974). This Act, a major policy decision designed to give reality to the slogan "Land to the Tiller", has come into force with effect from March 1, 1974. The Act, which is considered to be a most revolutionary measure in the history of agrarian reforms in the country, has also enabled agricultural labourers and landless persons belonging to the Scheduled Castes and Scheduled Tribes and others to own the land. Besides reducing the ceiling limit on the land to be held by each family, the Act has reduced the size of

the family by redefining the term. Persons with an annual income exceeding Rs.12,000 from non-agricultural sources, companies, associations and Co-operative societies are barred from acquiring lands in future except under specified conditions.

Abolition of Tenancy: The tenant landlord relationship has come to an end and there will be no future tenancies except in the cases of soldiers and seamen and Court of Wards. As a sequel to abolition of tenancies, about 3.97 lakh holdings comprising 10.18 lakh hectares of land will go to the tenants who are cultivating them on lease and 1.6 lakh hectares of surplus land will be made over to the displaced tenants, agricultural labourers, landless persons, including ex-service personnel whose gross annual income does not exceed Rs. 2,000. Other persons in the villages in the taluk or the adjacent taluk having less than one unit with gross annual income of Rs.2,000 will get land in the order of priority fixed. Fifty per cent of the surplus land is reserved for Scheduled Castes and Scheduled Tribes.

The tenants have to pay to Government an amount equal to fifteen times the net annual income in the case of A, B and C classes of land and twenty times such income in case of D class of lands to be eligible to be registered as occupants. They are permitted to pay the amount in one lumpsum or in twenty annual instalments with interest, at 41 per cent annum. In case of a permanent tenant, however, the amount payable shall be six times the difference between the rent and land revenue.

Classification of lands: 'A' class lands include those having facilities for assured irrigation from Government canal or tank capable of supplying water for two crops of paddy a year, 'B' class include those lands having similar facilities for one paddy crop a year and lands irrigated by lift irrigation constructed or maintained by Government and where in two crops of paddy can be grown in a year, 'C' class lands include those irrigated by any other Government Source of water and also by lifting water from any river or Government canal, pumping installations or any other device of lifting water having been provided by individual himself and the lands where in paddy or areca crops can be grown with the help of rain water. 'D' class includes dry lands.

Possession of Lands: The Government will take possession of all tenanted lands except those mentioned under Section 5, and the Taluk Tribunals will decide the proceedings relating to the conferment of ownership rights on tenants and distribution of surplus lands. Every person entitled to be registered as an occupant has to file his application before the Tribunal of the concerned taluk in Form 7 before 31st December 1974. The delay in filing the applications can be condoned and applications can be received up to 31st December 1976. In order to eliminate the huge costs involved in litigation and the time Consuming Procedures, the Government has declared that the decision of the Tribunal is final and that no legal practitioner will be allowed to appear in any proceedings. The right of resumption of tenanted land available to the landlords under the principal Act will no more be there. All pending applications for resumption will abate. The rent to be paid will be 10 times the land revenue plus water rate not exceeding the specified rates.

Ceiling Limit: Another important feature in the amended Act is bringing down of the ceiling limit from the existing 27-216 acres per family to 10-54 acres per family and the reduced ceiling will be effective from 24th January 1971. For the purpose of ceiling, the lands classified earlier into seven classes is now reclassified into four classes. Plantation lands of coffee, tea, rubber, pepper and cardamom are exempted from ceiling. Exemptions from ceiling available to the lands exclusively used for grazing the cattle, forest lands, lands used for specialized farms, sugarcane farms, etc., will cease. For the extinguishment of the rights of the landlords in the lands vesting in Government, the Government will pay them for the first Rs. 5,000 of net income, 15 times the net income, for the next Rs. 5,000, 12 times and for the balance 10 times. No landlord can get more than Rs. two lakhs for the lands surrendered by him.

In case of dry land ('D' class) or if the landlord is a small holder, minor. Window, woman who has never married, physically or mentally handicapped person or a soldier or a seaman, the amount payable is twenty times the net annual income. The aggregate amount payable to the landlord is restricted to an overall limit of Rs. 2 lakhs. Persons having an annual income of Rs. 12,000 or more from sources other than agriculture are not allowed to acquire land.

Educational, religious or charitable institution or society or trust of a public nature capable of holding property, formed for such purpose, is permitted to hold land upto 20 units, even if the personal supervision of an employee or agent of such institution or a society or trust, but subject to the rider that the income from the land is appropriated for the institution or the society or the trust concerned. A soldier or a seaman, who is a landlord, continues to have the right of resumption upto ceiling area provided he had created the lease while he was serving as a soldier or seaman or not earlier than three months prior to his becoming a soldier or seaman. If a soldier or a seaman fails to issue notice to the tenant to deliver possession of land within the specified time, the Tahsildar by issue of notification can order the vesting of the land in Government free from all encumbrances.

Sales of Lands: While landlord is prohibited from transferring by sale, gift or exchange the resumed land within fifteen years of resumption, he can mortgage the land in favour of Government, scheduled bank, etc., for raising loan, improving the land, Failure to cultivate personally within one year of taking possession of the land or ceasing to cultivate personally within three years, makes the landlord lose the land in favour of Government and the land reverse back to the tenant entitled. Sale of a site on which dwelling house is built is to be in favour of tenant and the price shall not exceed ten times the land revenue.

A person or a family is prohibited from holding land in excess of the ceiling area (family includes the individual, his or her spouse, minor sons and unmarried daughters). Families having more than five members are permitted to hold additional land, soil classification of which (unit meaning one acre of 'A' class land, soil classification of which is 50 paise or above or its equivalent as specified in Schedule I to the Act) for each additional member in excess of five, subject to a maximum of twenty units. Sugar factories can hold land for research or seed-farm upto a limit of 50 units. Educational, religious or charitable institutions or trust of a public nature capable of holding property are permitted to hold upto twenty units if the income from the land is appropriated for the institution, society or trust. Plantation lands are exempted from ceiling but the agricultural lands interspersed in the plantations do not get blanket exemption but they are subject to scrutiny by the prescribed authority.

If a person has transferred his land after 24th January 1971 and by such transfer, he had reduced his holding to less than the ceiling, the transferred land shall be taken into account for computing the surplus land to be surrendered by him and the lands deemed to be surplus shall be surrendered out of the lands retained works constructed later will result in a fresh application of the ceiling provisions. It is made incumbent on every person holding 10 acres or more of 'A' or 'B' class of land, 20 acres or more 'C' class of land or 40 acres or more 'D' class of land to file a declaration of his holding within 31st December 1974 before the Tahsildar. Companies, associations, bodies of individuals not being a joint family, co-operative societies are prohibited from holding land, but co-operative societies are prohibited from holding land, but co-operative societies, scheduled banks, finance corporations and the Coffee Board are permitted to take mortgages of land as security for loans granted for agricultural purposes.

Payment of Annuity: Religious, charitable or other institutions capable of holding property shall be paid for their lands vesting in Government annuity in perpetuity equal to the net annual income of such institutions. The annuity bonds shall be non-redeemable and non-negotiable. Except the provisions of the Act pertaining to rent, others shall not apply to land belonging to Government; held on lease from Government for a period not exceeding 20 years held on lease from a local authority, agricultural produce marketing committee, University or Karnataka Bhoodan Yagna Board; used for stud farms in existence on 24th January 1971 and approved by Government; used for cultivation of linaloe and used for research, propaganda or development by the Coffee Board. Rent shall be ten times the aggregate of land revenue and water rate, if any.

The water rates to be taken for computing rent should not exceed for 'A' class land Rs. 16.50 per acre, for 'B' class land if it is less will prevail. In the *malnad* area for dry lands exclusively used for grazing and removing leaves, the rent will be two times the land revenue. Liability to pay land revenue, water rate and cesses is on the tenant.

Land Tribunals: Land Tribunals have been formed in all the taluks of the district under Section 48 of the Karnataka Land Reform (Amendment) Act, 1973; the Assistant Commissioner of the revenue sub-division having jurisdiction over the taluk or an Assistant Commissioner specially appointed

for the purpose by the State Government is its Chairman and the Tahsildar of the taluk or the Special Tahsildar for Land Reforms its Secretary. It has four other members nominated by the Government, of whom one shall be a person belonging to the Scheduled Castes or Tribes. The duties of the Tribunal are to make necessary verification or hold an enquiry and pass orders in cases relating to registration of a tenant as occupant, to grant occupancy rights to eligible tenants, to decide whether a person is a tenant or not, to grant surplus land to the weaker section among the categories of landless labourers, displaced tenants, etc., and to perform such other duties and functions as are imposed on the Tribunal.

Every person entitled to be registered as an occupant had to make an application to the Tribunal before 31st December 1974. The Tribunal can also entertain such applications after 31st December 1974 and upto 31st December 1976, if they are satisfied about the reasons of delay. The Tribunal makes a notification and issues notices to individuals concerned and calls upon the landlords and all other persons concerned to appear before it. If no objection is filed, the Tribunal may grant or reject the application after verification. If any objection is raised, it determines the person to whom land is to be granted after enquiry. The order of the Tribunal is final in all cases decided by it. The Tribunal of the taluk is empowered to determine the surplus land as well as the amount payable to the landlords and landholders after the amendments effected in 1976.

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 Karnataka Prevention of Fragmentation and Consolidation of Holdings Act, 1964, was adopted. According to this Act, a holding 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 is not profitable for cultivation, 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.

Grant of lands: The Karnataka Land Grant Rules came into force in 1969. In Pursuance of Rule 24 of those Rules, Consultative Committees, consisting of officials and non-officials, were constituted in all the taluks of the district during May 1970. These Taluk Consultative Committees were abolished in 1971. Thereafter, a special staff was appointed for expeditious disposal of lands. In 1972, the Government constituted again the Consulative Committees after amending the Karnataka Land Grant Rules, 1969. These committees have to be consulted in respect of all applications for per reservations: ex-servicemen and soldiers 10 per cent, persons belonging to the Scheduled Castes and Scheduled Tribes 50 percent, political sufferers 10 per cent and other 30 per cent. The conditions of grant are that the grantee shall not alienate the land for a period of 15 years and the land granted shall be brought under personal cultivation within three years from the date of taking possession.

Bhoodan: The Bhoodan movement, which was initiated by Acharya Vinoba Bhave in 1951, aims at obtaining lands as a gift from the landholders and distributing them among the landless. This movement has been assisted by organizations like the Gandhi Smarak Nidhi and a number of Sarvodaya workers. After the reorganization of States the movement was taken up by the Sarvodaya Mandal. The movement had its impact on the minds of the people in the district. However, the extent of lands given in bhoodan in the district is not much, but the spirit behind bhoodan has been considerably appreciated by the people. In order to remedy certain anomalies in regularizing the donations and distribution of lands among landless person, the Karnataka Bhoodan Yagna Act, 1963, was passed. The State Government constituted a Karnataka Bhoodan Yagna Board which started functioning in June 1966. The following are the particulars of land donations as in 1976 in the taluks of the district, as furnished by the Chief Executive Officer, Bhoodan Yagna Board, Bengaluru:

Taluk	No. of donations	Extent donated (Area in hectares) (Dry)
Aurad	4	1068.00
Basavakalyan	4	8.20
Bhalki	43	452.04
Bidar	7	581.34
Humnabad	10	148.30
Total	68	2059.08

Out of the 68 donations covering 833.98 hectares, only 35 donations covering an area of 256.8 hectares contain details of survey numbers. Out of these, 23 donations of an area of 49.16 hectares have been confirmed, and an extent of 47.26 hectares have been distributed as follows:

Taluk	No. of Danapatras confirmed with extent		land distributed
	No.	Hect	Hect
Aurad	1	4.86	4.86
Basavakalyan	4	3.32	1.62
Bhalki	12	25.92	25.92
Bidar	4	9.92	9.82
Humnabad	2	4.90	4.90
Total	23	48.82	47.12

Several changes have taken place since the donations were made. It is stated that many of the donors are now dead and their heirs are not willing to effect the donations. In some other cases, the lands have been alienated and are in possession of persons other than the donors. Efforts are being made by the Board to regularize the gifts.

State Excise: The State exchequer derives a large amount of revenue from the State Excise. The revenue in this respect is mainly in the form of rentals from toddy and arrack shops, duty and price on arrack, tree tax, duty on beer, I.M.F.L. duty, license and other fees, etc. The revenue from this source in 1958-59, just before the enforcement of prohibition in this district, was Rs.6,92,336, whereas the revenue in 1959-60, when prohibition was introduced, was Rs. 1,54,546. During 1967-68, it was Rs. 1,79,554. In 1968-69, when prohibition was lifted, the revenue was Rs. 14,48,901, and in 1972-73 it was Rs. 25,11,231. The extents of annual consumption of various intoxicants, which fetched the revenue, as during the period from 1968-69 to 1973-74, were as given here under:

Year	Toddy (in trees)	Arrack (in litres)	I.M.F.L (in Litres)	Beer (In litres)	Opium (in grams)
1968-69	25249	92908	9941	14743	5013
1969-70	9258	96162	9549	14714	4685
1970-71	12076	168569	10620	15066	4440
1971-72	11012	178620	19648	22441	3535
1972-73	9763	187763	20455	23279	3010
1973-74	7879	298830	18568	36603	2465

There were 130 arrack shops and 193 toddy shops in 1975-76. The taluk-wise number of toddy shops and arrack shops in 1973-74, 1974-75 and 1975-76 was as follows:

Taluk	Arrack Crops			Toddy Crops		
	1973-74	1974-75	1975-76	1973-74	1974-75	1975-76
Aurad	25	25	25	21	21	21
Basavakalyan	25	25	25	47	47	47
Bhalki	21	21	21	39	39	39
Bidar	32	32	32	41	41	41
Humnabad	27	27	27	45	45	45

The revenue realised in the district from the State Excise during the years 1973-74, 1974-75 and 1975-76, are detailed below:

Sl.No.	Items	1973-74	1974-75	1975-76
1	Arrack Shop rent	942000	1324750	1232300
2	Toddy shop rent	914000	924700	866700
3	Beer shop rent	7920	3720	3960
4	Price and duty on arrack	1061880	1426837	1208351
5	Duty on Indian made liquor	101380	101380	157074
6	Duty on Beer	29319	40211	22338
7	Duty on S.M.P	125	176	275
8	Tree tax and tree rent	28830	29821	220
9	Foreign liquor licence fee	135796	155696	9100
10	Denatured spirit and rectified spirit licence fee	1750	6798	173296
11	Receipts from distilleries	50000	100000	18770
12	Fines and Miscellaneous	5295	9404	58581
Total		3278295	4123938	3751055

Registration: The work of registration of documents and collection of registration of fees is administered by the Deputy Commissioner of the district, who is also the ex-officio District Registrar and is responsible

to the Inspector-General of Registration and Commissioner of Stamps, Bengaluru, for the purpose. There were only two sub-Registry offices in the district upto 1966-67 and from 1967-68 there are five Sub-Registry offices, one in each of the taluk headquarters. The subjoined statement shows particulars relating to registration in the district during the years from 1960-61 to 1974-75: (Amount in Rupees)

Year	Registration offices	Documents Registered	Total Receipts	Total Expenditure
1960-61	2	1162	24672	8568
1961-62	2	2213	43763	9005
1962-63	2	2366	39638	8348
1963-64	2	3208	52294	9785
1964-65	2	4175	67466	9842
1965-66	2	5995	104880	15835
1966-67	2	5507	98225	21280
1967-68	5	5956	115726	32425
1968-69	5	7353	196467	54616
1969-70	5	5111	153525	47595
1970-71	5	7347	196467	54616
1971-72	5	10569	163934	53028
1972-73	5	12610	339023	61474
1973-74	5	19567	210984	76638
1974-75	5	14172	506058	91526

Sale of Stamps: The Indian Stamp Act, 1955, was made applicable to the entire State of Karnataka in 1956 and the Inspector-General of Registration and Commissioner of Stamps was made the appellate authority under the Act and Rules made there-under were brought into force in 1965. The following statement shows the amounts of revenue collected under stamps in the district during the year from 1971-72 to 1975-76. (Amount in Rupees)

Sl.No.	Particular	1971-72	1972-73	1973-74	1974-75	1975-76
1	General stamp	1141050	1214440	593181	2133436	926416
2	Court fee stamp	126700	179465	162933	173517	187808
3	Revenue stamp	43872	48713	66502	46604	56107
4	Document copying fee	8750	12425	10290	10710	15550
5	Special Adhesive stamp	150	303	450	1064	3272
Total		1320522	1455346	833356	2365431	1198153

Sales-tax: The Sales-tax is a levy imposed on the sales or on the elements incidental to sales. It is collected on the first stage of transaction in some cases and on all stages of transactions in some other cases. Before the integration of the district was being collected under the Hyderabad Sales-Tax Act, 1950 which was replaced by the Karnataka Sales-Tax Act, 1957. All goods, which are liable to be taxed at single stage of transaction, or in all stages of transaction as also the goods which are exempted from the levy of sales-tax are listed in the schedules of the Act.

Every dealer, whose total turnover is not less than the minimum limit prescribed and every dealer, who is registered under the Central Sales-Tax Act, 1956, casual traders dealing in goods mentioned in the Act, agents of non-resident dealers and non-resident millers and commission agents irrespective of the quantum of turnover, have to get themselves registered under the Act. The minimum turnover for registration was Rs.10,000 from 1948 to 30th September 1957, Rs.7,500 from 1st October 1957 to 31st March 1966, and it has been Rs.10,000 from 1st April 1966. The registration fee prescribed was Rs.6 per annum from 1st September 1948 to 31st March 1970 and it has been Rs. 25 from 1st April 1970.

The minimum turnover for levy of this tax was Rs.7,500 from 1st October 1967 to 31st March 1966 and Rs.10,000 from 1st April 1966 to 31st March 1970, and it has been Rs.25,000 from 1st April 1970. But this limit is not applicable to (a) a dealer registered under the Central Sales-Tax Act. He is liable to pay tax on the sale of goods purchased in the course of inter-State trade or Commerce in respect of concessional rate of tax under Section 8 (1) (b) of the Central Sales-Tax Act has been levied, (b) a casual trader dealing in goods specified in III and IV schedules, and (c) non-resident dealer including his agent or manager. Petty dealers and also hoteliers, who are not registered under Section 10 (2) of the Karnataka Sales-Tax Act and also not liable to taxation under Section 5(3) of the Act, are given the option to pay a lumpsum amount. The rates of such lumpsum amount payable are as follows:

Turnover Range Rs.	Amount per annum Rs.
26000 to 35000	600
35000 to 45000	900
45000 to 55000	1200
55000 to 65000	1500
65000 to 75000	1800

In order to plug evasions of the tax, Section 6 was introduced by an amendment to the Karnataka Sales-Tax Act, 1957 by Act No. 9 of 1970 which came into force from 1st April 1970. Additional tax at the rate of two paise in a rupee on the sales-tax or purchase-tax or both was introduced with effect from 1st December 1971 and was in force upto 31st March 1974. A new section was introduced with effect from 1st April 1975, according to which every dealer, whose turnover is more than Rs. 10,00,000, is liable to pay an additional tax at the rate of 10 percent of the sales-tax or purchase-tax or both, but this provision is not applicable to the dealers exclusively dealings in areca, with effect from 23rd May 1975. The Central Sales-Tax Act., 1956, came into force in the district in October 1956. It is a levy on sales of goods which take place in the course of inter-State trade and commerce. The number of assesses and the amounts of revenue collected under the Karnataka Sales Tax Act, 1957, the Central Sales-Tax Act, 1956, for the years from 1964-65 to 1974-75 were stated here under:

Year	No. of Assessees		Tax collected (in No.)		Fines (in. Rs.)	
	K.S.T	C.S.T	K.S.T	C.S.T	K.S.T	C.S.T
1964-65	315	171	579642	13086	3932	294
1965-66	337	180	770645	10277	6072	1828
1966-67	404	187	965016	14383	7252	281
1967-68	450	185	1650642	11397	6601	22
1968-69	511	190	1842290	5336	15600	20
1969-70	508	198	2106985	3820	8471	-
1970-71	510	201	2376954	17129	5689	182
1971-72	406	144	3000065	12070	8731	-
1972-73	394	141	1916238	18472	15137	-
1973-74	397	131	2062206	58102	20298	-
1974-75	453	161	2295272	167814	9948	-

Year	No. of Theatres	Entertainment Tax	Surcharge	Show Tax	Miscellaneous
1963-64	5	89949	23392	4411	-
1964-65	6	92216	24397	4462	15
1966-67	7	111898	55964	9318	-
1967-68	8	142710	75158	10988	35
1971-72	9	263884	143417	20494	540
1974-75	10	323616	319158	57097	2905
1975-76	10	341685	341687	63073	93265
1976-77	10	364778	364741	59068	Includes additional tax

The Karnataka Entertainment: Tax Act, 1958, is in force in the district. The work of administration of the Act rested with the Police Department till 31st December 1958, and then it was transferred to the Commercial Taxes Department. There are three types of levy under this Act as follows.

(1) Entertainment-Tax : The levy ranges from 20 per cent to 35 per cent on the value of admissions to entertainments. Ninety per cent of the collections made in respect of this levy goes to the local bodies of the respective area and the balance is being retained by the State Government. The payment of tax was by way of affixing stamps upto 15th May 1966, and since then, tax is being collected in cash.

(2) Surcharge: Levy of surcharge was introduced from 16th May 1966 by Act No.14 of 1966. The rate of surcharge was fifty percent of the Entertainment Tax upto 30th November 1971, and it was raised to 60 percent from 1st December 1971 to 31st March 1974, and then it was enhanced to 100 percent. The entire proceeds of this surcharge are being credited to the Consolidated Fund of the State.

(3) Show Tax: In the case of cinematograph shows, a show tax at the rates prescribed in Section 4 of the Act is payable in addition to the Entertainment Tax.

Exemptions in respect of the levy of the tax could be made by the Government and the Commercial Tax Officers till an amendment was effected by Act No. 14 of 1966 by which only the Government was empowered to grant exemptions. The amounts of revenue realised in the district for the year from 1963-64 to 1976-77 are given here under:

Motor Vehicles Tax: Under the Karnataka Taxation of Motor Vehicle Act, vehicles plying in the district and in contiguous districts of the Karnataka State have to be registered with the Regional Transport Officer, Bidar. According to the figures furnished by him, the revenue realised under various items for the year 1973-74 was as follows.

SI No.	Particulars	Rs. P
1	Tax on the capacity of the passenger carriers	470746.70
2	Tax on passenger goods	1080880.96
3	Driving licence	10191.50
4	Registration	7151.50
5	Fitness Certificate	19584.00
6	Permits	31532.00
7	Other receipts	11775.00

Agricultural Income-Tax: Prior to integration of the Bidar district with the new Mysuru State, the Hyderabad Agricultural Income-Tax Act, 1950, was in force. The Karnataka Agricultural Income-Tax Act, 1957 was introduced in the district in 1957. The Act was amended twice in 1962, once in 1963 and again in 1964 and in 1976. In the beginning the enforcement of the Act had become entrusted to the revenue authorities, and it was later transferred to the Commercial Tax Department. Prior to the amendments effected in 1976 the Act envisages the levy of a tax on agricultural income derived from growing of commercial and plantation crops. The commercial crops taxed were areca, chillies, coconut, coriander, garlic, ginger, grapes, groundnut, mango, mulberry, onion, plantain, potato, sesamum, sugarcane, tobacco and turmeric and the plantation crops on which the tax is levied are cardamom, coffee, linaloe, orange, pepper, rubber and tea. In order to have equality in the levy of this tax, lands were classified into eight different categories.

The Act provided for the levy of the tax only on a total agricultural income exceeding Rs. 3,500 per annum. It has also laid down that no tax is payable by a person who derives agricultural income from lands of not more than 50 acres of the VIII class of lands or an extent equivalent thereto consisting of any one or more of the classes of land. The rates of this tax vary from three per cent to 40 per cent in accordance with a slab system. A super-tax is also levied on the income slabs ranging from Rs. 25,000 to Rs. 1 lakh at nine per cent to fifteen per cent. The percentage of taxation goes upto 20 in cases of income on the balance of the total agricultural income.

The Act, as amended in 1976, classifies the lands into two groups, namely, Group I and Group II. In group I, the lands are classified from 'A' to 'J' classes according to the source of water available. 'A' class lands are those which have facilities of assured irrigation from such Government canals and Government tanks as are notified by the State Government to be capable of supplying water for growing two crops of paddy in a year. The lands of the 'J' class, which is the last class, are those which are dry with no irrigation facilities from a Government source and which are assessed for land revenue of less than fifty paise per acre. Lands under Group II are those which grow special crops classified as 'S' class. No tax is payable where the total agricultural income does not exceed Rs.8,000. The rates vary from 12 per cent to 65 per cent for incomes exceeding Rs. 8,000 in accordance with a slab system.

The revenue collected under the tax during the years from 1968-69 to 1975-76 was as follows:

Year	Revenue collected in Rs.
1968-69	23,676
1969-70	21,006
1970-71	15,732
1971-72	28,808
1972-73	15,164
1973-74	11,135
1974-75	24,330
1975-76	43,340

CENTRAL TAXES: Central Excise Upto 1957, the administration of Central excise in the district was being carried on by the Collectorate of Central Excise at Hyderabad, and then a separate Collectorate was formed at Bengaluru with jurisdiction over the entire new Mysuru State. The Central excise duty is levied and collected under Section 3 of the Central Excise and Salt Act and Rules, 1944. The rates of duty on various items are levied according to Schedule I of the Act. The main sources of revenue of the Central excise in the district are sugar, *khandasari* sugar and unmanufactured tobacco. The other items are matches, *beedis*, chewing tobacco and snuff. The duty is being levied on the manufactured tobacco since 1943, on *khandasari* sugar

since 1965, on matches and sugar since 1969. The hand-made *beedies* (labelled), chewing tobacco and snuff came under the tax with effect from March 1975 after the introduction of these tariff items in the Finance Bill of 1975. The levy of duty is fixed as per Tariff Schedule which varies from commodity to commodity. The exemption limits are also prescribed in the Tariff Schedule. Any violation of the Central Excise and Salt Act and Rules, 1944, in the district is being adjudicated by the Superintendent (Tech.), Central Excise, Bellary, and the Assistant Collector of Central Excise, Bellary Division, Bellary. The Appellate Collector, Central Excise, Madras, is the authority to hear appeals against the adjudication orders.

The following table gives the number of assesseees and the amounts of revenue realised under different commodities from the year 1965-66 to 1975-76: (Amount in Rupees)

Year	Khandasari Sugar		Tobacco		Sugar		Matches	
	No. of Asses-seees	Amount	No. of Asses-seees	Amount	No. of Asses-seees	Amount	No. of Asses-seees	Amount
1965-66	4	37680	123	50862	-	-	-	-
1966-67	7	70210	112	45699	-	-	-	-
1967-68	7	197512	103	48888	-	-	-	-
1968-69	7	366693	89	43374	-	-	-	-
1969-70	8	313303	116	43647	1	420726	1	6915
1970-71	8	188362	115	25223	1	4958803	1	1406
1971-72	8	252817	140	27772	1	5238917	1	394
1972-73	8	227060	59	24799	1	6567345	1	581
1973-74	8	263954	35	31077	1	806585	1	-
1974-75	8	529335	125	25325	1	1996971	3	362
1975-76	8	1881320	140	22509	1	9485244	4	13867

Beedies (taxed from March 1975) had 25 assesseees and the revenue was Rs. 8,139 during the year 1975-76. The chewing tobacco and snuff had one assessee each and the revenue realised was Rs.2,347 and Rs. 12 respectively. The penalties, fines and duties collected during the years from 1967 to 1975 are detailed below: (Amount in Rupees)

Year	Penalty	Fine	Duty
1967	732	358	34
1968	1838	251	748
1969	2005	5857	4524
1970	840	510	2388
1971	1530	732	5729
1972	397	237	774
1973	822	700	3163
1974	1457	682	9544
1975	2320	800	1463

In addition to the Central Excise and Salt Act and Rules, 1944, the Central Excise Officers are also administering the following Acts: (a) Gold Control Act, 1968, (b) Customs Act, 1962, (c) Foreign Exchange Regulation Act, 1947, (d) Export and Import Control Act, 1955, (e) Sugar Export Promotion Act, 1958 (Partly), (f) Mineral Products (Additional Duties of Excise and Customs) Act, 1958, (g) Khadi and Other Handloom Industries Development Additional Excise Duty on Cloth Act, 1953, (h) Produce Cess Act, 1966, (i) Duties (Additional Excise Duty) Act, 1957, (j) Additional Duties of Excise (Goods of Special Importance) Act, 1957 and (k) Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974.

Income-Tax : The District comes under the jurisdiction of the Income-tax Officer, Gulbarga. The sub-joined statement gives the amounts of collection of income-tax and the number of assesseees in the district for the years 1966-67 to 1976-77:

Year	No. of assesseees	Amount collected (Rs)
1966-67	480	263000
1971-72	625	598000
1972-73	645	447000
1973-74	700	472000
1974-75	560	439000
1975-76	900	1102000
1976-77	940	991000

Gift Tax and Wealth Tax: The number of assessees for gift-tax and wealth-tax and the amounts collected in the district during the year from 1972-73 to 1976-77 were as given below (Amount calculatted in Rs)

Year	Gift Tax		Wealth Tax	
	No.of Assesses	Amount Collected	No.of Assesses	Amount Collected
1972-73	4	16000	18	1000
1973-74	6	17000	20	4000
1974-75	9	16000	23	4000
1975-76	10	25000	28	4000
1976-77	12	31000	32	9000

Source: Bidar District Gazetteer, 1977
