

CHAPTER XI

REVENUE ADMINISTRATION

In any scheme of financial administration, the revenue from the land has formed a very important factor and it has been one of the oldest sources of revenue to the government from times immemorial. Fixation of suitable figures of land revenue assessment has depended on several factors such as the quality of the soil, the condition of the land, rainfall, irrigation facilities available, the type and quantity of crops grown, and so on. When the land yielded more, it was obligatory on the part of the cultivator to pay more. It has become customary to trace the evolution of land tax from the days of Manu. According to him, the kings were justified in collecting from one-twelfth to one-sixth of gross produce of all lands put together in each village in normal days. But during the days of war and other calamities, this share was generally raised to one-fourth of the produce. These were generally the traditional guide-lines for various dynasties of rulers in the past when land-tax was a very important source of revenue to the state. Its incidence fell on a large number of people. The people willingly paid a share of their produce to the king in order to get the fruits of a benevolent administration.

During early period

It is gathered that under the rule of the Kadambas of Banavasi, which flourished in the early centuries of the Christian era, a king of the dynasty, with the assistance of his minister Gopa Mantri and Nagadeva Karanika, measured all the cultivated lands within the confines of each village and marked the boundaries. This was the first known recorded occasion when cultivated lands were surveyed for fixation of boundaries. Gopa Mantri enunciated the basis of revenue assessment as one grain from each of the *nava dhanya* (nine kinds of produce viz., paddy, wheat, greengram, blackgram, Bengalgram, jowar, cowgram, turdhal and gingelly). All these put together were called the *nishka*. Ten of these *nishkas* formed a *phala* or *navtakke*. Sixty-four *phalas* equalled to one *mana*. Twenty *manas* were equivalent to a *kolaga*. Twenty *kolagas* or

in some areas 40 or 60 *kolagas* formed a *khandaga*. Lands of the highest quality like black soil, red soil or black soil mixed with yellow soil were classified for three separate rates of assessment. Black soils suitable for cultivation of Bengalgram had to pay one *pagoda* for every $9\frac{1}{2}$ *manas* of seed. Red-soil land irrigated by wells was assessed at nine *pagodas* for one *khandaga*. Garden lands growing coconuts, plantains, limes and other citrus fruits were called *agamas*. These lands were measured with a rod of about 18 inches length. The length was determined by means of *metlu* (a man's foot measured so as to take in also half the right foot at the beginning and half the left foot at the end). This rod was called *mana danda*. This square space measured out of such a rod gave enough land-space for planting three arecanut trees with coconut trees inter-mixed. For a thousand of such squares, the ruler's share was seven *pagodas*. During the times of the Ganga kings of Talakad, whose dominion included parts of this area and who were at first contemporaries of the Kadambas and then ruled for a longer period upto about the beginning of the 11th century, the king's share was one-sixth of the gross produce of communal lands during normal years. One-fifth of the produce of dry-land crops and of forest tracts and one-third of the yield of lands cultivated below the tanks and one-third of any underground treasures found belonged to the Government. Lands were classified in accordance with the fertility of the soil. If any lands were actually uncultivated remissions were granted. There were other taxes like irrigation assessment, tolls on merchandise and excise duty. Fines were levied for offences of evasion of taxes. There were exemptions from payment of tolls in respect of essential articles. The *Gavunda* and *Karanam* in the villages and *Nayaka* and *Nadagavunda* at the higher levels were held responsible for collection of the revenues.

Hoysala and Vijayanagara times

The Hoysala kings, who ruled over the region from about the 11th to the 14th century, do not seem to have made any marked changes in the revenue system they inherited. Some of them are said to have collected one *fanam* for every *khandi* of grains raised by the farmers. Those, who handed over a good number of worn-out plough-shares to the government, secured a distinction during the reign of the celebrated Hoysala ruler Vishnuvardhana. This was probably a device adopted to encourage the agriculturists to do intensive and extensive cultivation. Some scholars are of the view that *kula* was a pole, eighteen lengths of a rod, which was used as the measure of a piece of land and as the standard unit of measurement for all assessments during the days of the Hoysalas. One-fifth of the produce on dry lands and one-third on wet lands appear to have been levied as assessment on all cultivated lands. In addition, there were also some other imposts. During the Vijayanagara rule over this area and other parts, the system of revenue administration underwent

several changes. It was regarded that one-sixth of the crop was the rightful share of the sovereign. In the days of Krishnadeva Raya and Achyuta Raya, the revenue collections were improved and a regular system of keeping the accounts and a vigilant watch over the methods of collection were introduced. Regulations to augment the resources from arable lands were also issued. The assessment was fixed on the extent of sown area which was, in turn, determined by the quantity of seeds sown and the nature of the soil. In order to encourage cultivation of waste lands, such lands were let out at first for small sums, and then gradually full rights were made over to the successful farmers under this and earlier regimes. Besides the land-tax, there were several other taxes levied on industries, properties, sales, et al.

Keladi Shivappa Nayaka's Shist

In the middle of the 17th century, Shivappa Nayaka, the Keladi ruler, introduced his famous *shist* system in the region. He classified the lands into five categories according to the fertility, taking the average yield of a period of 12 years. He caused cultivation of some typical lands of all categories on his own account for a period of 12 years in order to know at firsthand the actual position. The average market prices of produce were also calculated. After taking the various factors into consideration, he fixed the government share proportionately, at one-third of the gross produce for wet lands. For garden lands, the unit of assessment was 1,000 areca trees. The distance from tree to tree was measured by a rod equal to 18 feet 6 inches and the *shist* was fixed on 1,000 such space at various rates.

Under Mysore rulers

After the conquest of the Keladi kingdom by Haidar Ali in 1763 A.D., the area was annexed to the Mysore kingdom. During his period, hardly any changes were made in the revenue pattern, except that in every taluk a *Harikar* was appointed to enforce recoveries stringently. Haidar Ali's successor, Tipu Sultan dispensed with the *Harikars* appointed by his father. He divided the entire territory of the kingdom into many *Talukdaris* of 5,000 *pagodas* each and appointed officers for each *Tukadi* for stricter management of the revenue. Twenty to thirty *Tukadis* were placed under an *Asaf*. At the head of *Asfa Katcheris*, a special officer was appointed. However, the revenue regulations which Tipu Sultan issued contained little that was new. Farming out of villages to the highest bidders also continued to be in vogue.

Purnaiya's reforms

After the fall of Srirangapatna in 1799, the Mysore State was restored to the Wodeyar royal family. Purnaiya, who was Dewan-Regent, made efforts to bring order into the revenue system, which had fallen into chaotic conditions. The new government proclaimed unqualified remis-

sions of all balances of revenue and a general measurement of fields called *Paimaish* was undertaken. What was done, was however, defective owing to the condition of those days. A regular and adequate assessment of lands was fixed in some parts, while in others the old system with suitable modifications was continued. In general, the farmers of dry lands paid an assessment in cash equivalent to about one-third of the gross produce and those of wet or paddy lands about one-half of the crop. The earlier system of farming out of villages to the highest bidders was abolished, and the entire revenue administration was brought under the direct management of Government. In the *malnad* parts, Shivappa Nayaka's 'Shist' referred to earlier continued. Later, Maharaja Krishnaraja Wodeyar III reduced the tax on the land under sugarcane, which was found to be very heavy. The land revenue was permitted to be paid sometimes in cash and at other times in kind. The cultivators, who held *Kandaya* lands, in some instances, from generation, paid a fixed money rent. Those who cultivated lands under the *Varam* or *batayi* system retained one half of the produce. There were cultivators called *jodidars* who held lands under a favourable rent.

Under British Commission (1831-81) and later

The administration by the British Commission, which commenced in 1831, took up vigilant supervision of the working of the revenue system. It lowered the money rents in some exorbitant cases, and made the payment of *kists* easier. In the tracts where the *batayi* system was prevalent effort was made to convert it into a money payment. Stringent supervision was exercised over revenue collecting officials of the villages to prevent malpractices. When Sir Mark Cubbon was the Chief Commissioner for the Mysore State, it was decided to introduce a regular system of survey and settlement on the lines adopted in the Bombay Province, and in 1863-64, a separate Department of Survey and Settlement was formed with the objective of taking measures to regulate land taxes so as to secure to the administration "adequate revenue". The work of the first survey in old Mysore State was begun in 1863 under the stewardship of Lt. J. P. Grant. The work of classification and settlement continued upto 1898. An account of original settlement in the several taluks of the area forming the present Chikmagalur district is given here.

Tarikere Taluk

The survey in the Tarikere taluk was conducted in 1876. The taluk was a part of the Nagar Division. It was divided into two parts called the "Ajjampur Taraff" and "Tarikere Taraff" which were once two different taluks. It contained 311 Government villages and seven *Inam* villages which were grouped under 31 *maganis*. The old *bijavari* assessment based on requirement of quantity of seeds was not prevalent at this time in this taluk though the terms *shist* and *patti* were, however,

used there. Some of the dry lands were being cultivated here on *varam* or *batayi* tenure, the Government share being farmed to the Patel on a rough estimate of the standing crop, but this practice had been stopped a few years earlier. All lands were recorded "Dagvar" in separate plots, the boundaries of which were known to the village officers. If waste land was applied for, it was given on the old recorded assessment of the 'Dag', and if there was none recorded, it was given at the highest rate of dry-crop land in the village by comparison with the land already assessed.

In the *maganis* of Amrutapura, part of Kudlur, Lingadahalli and Tarikere, two standards of garden measurement existed, one called the "Hanuman Daya" and the other "Manushyana Daya". The former was the measure of the left foot of the image of Hanumantha in the Hirekatur village. Eighteen feet of this measure were taken to be equal to a *kati*, and 100 *katis* (minus a discount of 6 per cent) to 4,987 yards (1 acre, 1 gunta and 26 yards i.e., about 0.59 hectare). The "Manushyana Daya", which signified the measurement of the human foot, was assumed to be equal to 2,626 $\frac{9}{10}$ yards (21 guntas and 85 $\frac{9}{16}$ yards, i.e., about 0.22 hectare). In 1849, an order was issued to discontinue the practice of letting out lands by the greater measure, and to adhere to the smaller one only. Ten years later (i.e., in 1859), it was laid down that *rekhanasht* (unassessed lands) were to be left out at six annas per *kudu* of dry and three times that amount per *kudu* of wet, unless the neighbouring rate was higher, in which case that rate was to be adopted.

In the Ajjampura Subdivision, the extra cess called *patti* was prevailing. It was equal in amount to the *ain kandaya* (pure rent) having been gradually raised to that figure. The incidence of the then existing rates of assessment was unequal as they had no particular reference to the actual area of the land and the quality of the soil. The revenue realised for the earlier 20 years commencing from 1854-55, had risen to Rs 1,03,846 by 1868-69. But in 1873-74, it was Rs 95,992. The recovery of revenue was very steady because of extensive grain trade and the favourable position of the taluk. The dry lands were now put under three classes. The I class consisted of 143 villages, the II Class of 119 villages and the third of 49 villages. The maximum rates of assessment for the dry lands were Rs 1-12-0 for I Class, Rs 1-8-0 for II class and Rs 1-4-0 for III class. The rice lands were also divided into three classes I, II and III, and the maximum rates of assessment were Rs 6-8-0, Rs 6-0-0 and Rs 5-0-0 respectively. A uniform rate was assessed for garden lands under the three groups. A comparison of the old and new rates is given hereunder.

Description of land	Acres by Survey	Old system		New system	
		Average rate Rs.As.Ps.	Assessment rate Rs.	Average rate Rs.As.Ps.	Assessment rate Rs.
Dry crop	83 024	0-12-4	67,837	0-13-7	74,851
Rice	6,544	2- 0-3	13,197	2-14-4	18,943
Garden	2,341	6-11-7	15,736	6- 8-9	15,326
Total	91,909	1-0-0	96,770	1- 2-0	1,09,120

The realisation from grazing and fruit trees amounted to Rs 3,538 in 1873-74. There was a half-anna local fund cess and the collection on this account amounted to Rs 3,996 in 1873-74. The rate of this cess was increased to one anna, and the amount expected was Rs 6,814 in addition to a sum of Rs 464 from the local cess on minor *Inams* and Rs 270 from equivalent of irrigation cess on minor *Inams*. The total realisation of land revenue under new rates was expected to be Rs 1,20,053 as against Rs 1,04,453 in 1873-74.

Banavar Taluk

The survey in the Banavar taluk which was at the time a part of this district was conducted in 1877. Portion of this taluk formed a part of the present Kadur taluk. But the taluk named as Banavar is now in Hassan district. The Banavar taluk formed a part of the Nagar Division and contained 418 government villages, five *Inam* villages and 15 Amrit Mahal *kavals*. The ordinary raiyatwari tenure was prevailing here. The dry and rice lands were usually sublet on terms of equal division of the crop, the tenant paying the assessment, and the sub-tenant supplying seed and plants and meeting the cost of cultivation. Gardens were being sublet on terms of division of the crop varying in accordance with the nature of the crop produced. Subletting on terms of cash payment was unusual. It has been mentioned in a report of 1838 by Mr. Stokes that formerly the settlement of this part of the region was made by the villagers and that traces of both the old subdivision of the village lands into shares and of the existence of the *warg* system could be found. When classification operations were being conducted in the taluk, the rates of actual payment on different fields were found to be as follows :—

Dry lands Re 0-0-4 to Rs 4-0-0 per acre
 Rice lands Re 0-3-0 to Rs 8-0-6 per acre
 Gardens Re 0-6-8 to Rs 34-0-0 per acre.

In the Kadur, Malleshwara and Kadarahalli villages of the Kadur taluk, a considerable area of land had been brought under cultivation some 40 years before and the land was then granted on dry crop or other favourable terms of assessment. The revenue realised for the earlier 25 years commencing from 1851-52 was taken into consideration. In

1851-52, the revenue was Rs 67,180 and it had gone upto Rs 1,14,894 by 1875-76. The average collections for the preceding five, ten, twenty and twenty-five years had amounted to Rs 1,10,606, Rs 1,11,655, Rs 1,03,985 and Rs 97,286 respectively. The three groups of lands were having 129,184 and 105 villages respectively. The maximum dry crop rates were Rs 2-0-0 for the I group, Rs 1-12-0 for the II group and Rs 1-8-0 for the III group. In respect of rice lands, the maximum rates were Rs 7-0-0, Rs 6-8-0 and Rs 6-0-0. For garden crops, the maximum rates were Rs 16-0-0 for those under tank irrigation and Rs 6-0-0 for well-irrigated gardens.

The land revenue realised in 1875-76 was Rs 1,14,894, revenue from grazing and fruit trees was Rs 6,468 and the half-anna local cess was Rs 4,061, totalling Rs 1,25,423. After the original survey and settlement, the revenue realised from survey assessment of occupied lands was Rs 1,36,176, Rs 6,468 from grazing and fruit trees, Rs 8,511 from the one-anna local cess, Rs 498 from one-anna local cess on minor *Inams* and Rs 440 from equivalent of irrigation cess on minor *Inams*, the total sum of all these items being Rs 1,52,093.

Koppa Taluk

The survey in Koppa taluk was conducted in 1878. This taluk also was under the Nagar Division. It comprised 440 Government villages and two *Inam* villages grouped in 15 *maganis*. The 'warg' tenure prevailed here. The Shivappa Nayaka *Shist* was in vogue. There was also 'Kan-shist' in this taluk. The *wargdars* included in their assessment *Kan-Shist* on account of which they claimed the right to collect pepper, wax and other forest produce, to draw toddy from trees in the *byanas*, to cut timber for household purposes, etc. They had a proprietary right over the jungles as long as they continued to pay the assessment to the Government. In 1852-53, the revenue collected was Rs 1,00,664 and in 1876-77 it was Rs 1,12,973. The average for earlier five years, ten years, 20 years and 25 years from 1876-77 was Rs 1,04,936, Rs 1,03,614, Rs 1,03,400 and Rs 1,02,884 respectively.

Now the dry lands and rice lands were classified into four groups each and there were 148 villages in I group, 203 in II group, 43 in III group and 46 in group IV. The maximum dry rates were fixed at Re 0-12-0 for the I group and Re 0-8-0 for the II, III and IV groups. In the case of rice lands, the maximum rates were prescribed at Rs 5-8-0 for group I, Rs 5-0-0 for group II, Rs 4-8-0 for group III and Rs 4-0-0 for group IV. In respect of garden lands, the criteria were the climate, position, extent, market, etc., and the rates were Rs 16 for *Hommar maganis*, Rs 14 for *Korre maganis* and Rs 18 for the other *maganis*. The revenue realised in 1876-77 was Rs 1,16,739 including Rs 3,766 as half-anna local cess and after the survey, the amount collected on

occupied lands was Rs 1,45,268, and the one-anna local cess was Rs 9,079, making a total of Rs 1,54,347.

Lakkavalli Taluk

The survey in Lakkavalli taluk was conducted in 1879. This taluk was also a part of the Nagar Division. Now there is no taluk named Lakkavalli. Its area now forms a part of Tarikere taluk. The Lakkavalli taluk contained 442 Government villages and 2 *kavals* which were grouped under 17 *maganis*. The *warg* tenure was in vogue in the taluk. The rates of assessment were based on Shivappa Nayaka's *shist*. Each *chittle khandaga* of seed rate equal to a sown area of 45 seers of rice-seed paid Rs 1-14-3 in addition to Re 0-11-0 for 1,000 *dayas* (each *daya* containing three trees), with the additional *patti* of Rs 13-13-2. In respect of rice lands, *samkor* was the general rate. *Watkor* also prevailed to a certain extent. Under *samkor*, the *pattedar* supplied a bullock, provided seed and advanced Rs 20 to the person who cultivated the land to be repaid on resignation. There was another rate called *gadi* under which *pattedar* supplied seed, two bullocks, a hoe, a plough-share and three *khandagas* of rice for food, which were returned at harvest time.

The *pattedar* paid the whole assessment and the farmer paid him ten *khandis* (45 seers each) of rice for every *varaha* (Rs 3-12) of assessment including *patti*. In gardens, *mad-tvata* rate was in vogue. The *pattedar* had the exclusive right to all *mel-pairu* (upper produce) such as arecanuts and coconuts and to all fruit trees, and the farmer got all '*keel-pairu*' (lower produce) such as plantains, betel leaf, pepper, coffee and anything else he chose to grow. Assessment was paid by the *Pattedar*. *Koru* was another rate according to which the *pattedar* and the farmer shared the *mel-pairu* between them and the latter got the whole of the *keel-pairu*, the former paying the assessment. In some *maganis*, the gardens were cultivated by the *pattedars*' employees also. The revenue realised in 1854-55 was Rs 30,663 and in 1878-79 it was Rs 41,646. The earlier average revenue collection for five years, ten years, twenty years and twenty five years was Rs 39,276, Rs 37,000, Rs 36,230 and Rs 35,222 respectively. In this taluk, neither the *bjavari* nor the old nominal rates were of any assistance in gauging the incidence of the old assessment. It was judged by the average rates actually paid by the *pattedars*.

The dry, rice and garden lands were divided into four groups, each having 164, 191, 34 and 53 villages. The maximum dry crop rates fixed were Rs 1-4-0 and Re 1-0-0 for the I group Re 1-0-0 and Re 0-12-0 for the II group, Re 0-12-0 and Re 0-8-0 for the III group and Re 0-8-0 for the IV group. For rice lands, the maximum prescribed rates were Rs 5-4-0 for the I group, Rs 4-12-0 for the II group, Rs 4-4-0 for the III group and Rs 3-12-0 for the IV group. For garden lands, the

maximum rates decided were Rs 16-0-0 for the I and II groups and Rs 14-0-0 for the III and IV groups. These rates came into force in 1877. The amount realised after settlement was Rs 47,728 from survey assessment on occupied lands, Rs 2,983 from one-anna land cess, Rs 268 from the one-anna land cess on minor *Inams* and Rs 95 from the equivalent irrigation cess on minor *Inam* lands, the total amount coming to Rs 51,074 as against the earlier figures of Rs 41,646 from land revenue and Rs 1,468 from the half-anna local cess, the total being Rs. 43,114.

Chikmagalur Taluk

The survey of the Chikmagalur taluk, which was also a part of the Nagar Division was conducted in 1880. The taluk had 349 Government villages, three coffee estates, 29 *Inam* villages and 9 *kavals* comprised in 23 *maganis*. The tenure was *raiyatwari* throughout the taluk. The *malnad* portions of the taluk, the *hakkalu* (dry-crop land) was given free of assessment as an accompaniment to the rice lands. The revenue collection had been Rs 1,08,991 in 1854-55 and Rs 1,51,871 in 1878-79, and the average revenue receipts for five years, ten years, twenty years and twenty five years earlier upto 1878-79 were Rs 1,43,973, Rs 1,41,124, Rs 1,38,617 and Rs 1,33,817 respectively.

The dry lands were put under five groups. For the Ist group having 97 villages, the maximum dry rate was fixed at Rs 2-10-0, while for the II group, which had 72 villages, maximum rate decided was Rs 2-4-0. The III group, which had 59 villages, was taxed at the maximum rate of Rs 1-12-0, whereas for the fourth group comprising only forty seven villages, a maximum rate of Rs 1-8-0 was levied. In respect of the V group having 77 villages, the maximum rate prescribed was Re 1-0-0. Regarding rice lands, highest rates laid down were: I group (100 villages) Rs 8-8-0, II group (81 villages) Rs 7-4-0, III group (79 villages) Rs 6-0-0, IV group (13 villages) Rs 5-4-0 and V group (79 villages) Rs 4-8-0. In the case of garden lands, the maximum rate decided was Rs. 16-0-0, but those fed by wells were to pay only Rs 6-0-0 as the maximum. The half-anna local cess was raised to one anna. The revenue realised after the survey and settlement was Rs 1,87,533 from occupied lands and Rs 13,004 from one-anna local cess, as against the earlier corresponding figures of Rs. 1,51,871 and Rs 5,112 (from half-anna local cess) in 1878-79.

Mudigere Taluk

The Mudigere taluk was formed in 1876 with villages from the taluks of Chikmagalur, Belur and Manjarabad (the latter two taluks are of Hassan district). It consisted of six *maganis*. The *magani* of Goni-beedu had been brought under settlement when it formed a part of the Belur taluk. The remaining five *maganis* comprised 116 Government

villages and 13 coffee estates the settlement of which was done in 1880-81. This taluk is one of the most mountainous tracts. The revenue receipts in 1855-56 and 1879-80 were Rs 41,654 and Rs 51,669 respectively. The averages for five years, ten years, twenty years and twentyfive years upto 1879-80 had been Rs 49,991, Rs 46,473, Rs 44,876 and Rs 44,255.

The dry, rice and garden lands were each classified under four groups. The I group of dry lands contained 38 villages, II group 19 villages, III group 20 villages and IV group 39 villages. The maximum rates of assessment for this category were fixed at Re 1-0-0 for I and II group and Re 0-12-0 for III and IV groups. For rice crops, the maximum rate decided was Rs 6-0-0 for I group, Rs 5-0-0 for II group, Rs. 4-0-0 for III group and Rs 3-8-0 for IV group. For the garden lands, the maximum rate fixed was Rs 16-0-0. The revenue collected after the survey was Rs 78,377 from occupied lands and Rs 5,020 from the one-anna local cess, as against the corresponding figures of Rs 51,669 and Rs 3,385.

Sringeri Jagir

In compliance with the request of the head of the Sringeri *Matha* (monastery) and for the important purpose of establishing fixity of title and tenure in the *Jagir*, Regulation No. IV of 1897 was passed on the 12th December 1897 for the settlement of *Inam* lands within the *Jagir* of Sringeri. By rules subsequently made, provision was made for the conversion of paddy payments into land *inams* and for the enforcement of certain conditions in the case of *Agrahara Inams*. The *Jagir* of Sringeri was settled in 1901. With the completion of settlement, the *batayi* system of tenure entirely disappeared. The abolition of Sringeri *Inams* and announcement of the Survey and Inam Settlement were effected as in other *inams* (see ch. XIX and Addenda).

Settlement of coffee lands

Early in the nineteenth century, coffee was grown to a small extent. On these coffee lands also, collection of the customary *varam* (half-share of the produce) due to Government was farmed out. After the British took over the administration in 1831, a *halat* (excise tax) of one rupee per maund (or four rupees per cwt) was substituted for the *varam* in 1838-39. At the then price of coffee which was Rs 4 per maund, the tax was equivalent to 25 per cent of the gross produce. The *halat* was reduced in 1843-44 to 8 annas per maund. In 1849-50 in consequence of a heavy fall in price of coffee, the duty was further reduced to 4 annas per maund. When price of coffee rose to Rs 9 per maund by 1878, the incidence of the tax was slightly less than even three per cent of the gross produce.

The collection of *halat* duty on coffee, which attained a maximum of more than a lakh of rupees in the State in 1863-64, began to fall in

1869-70, the collection in 1880-81 being about one-third of a lakh of rupees. It was suspected that the duty was largely evaded. In 1876, the British Chief Commissioner reviewed the question and invited the views of the Planters' Association. After the opinions were received he recorded two minutes one in 1878 and the other in 1879 discussing the principles of settlement, but left the question to be disposed of after Rendition (*i.e.*, restoration of power to the royal family). In 1881, the Maharaja's Government took up the matter and announced in outline the terms on which coffee lands would be settled, the excise duty on coffee being at the same time abolished. The main provisions of this settlement were as follows :

(1) Lands coming under permanent settlement would be assessed at Rs 1-8-0 per acre, the lands coming under a temporary settlement of 30 years being assessed at Re 1 per acre. (2) No additional land revenue would be leviable on any produce raised on the lands coming under this settlement. (3) Toddy being a Government monopoly, the holders of coffee lands would be permitted to draw toddy from *bagani* or other trees only for domestic purposes. (4) The right to reserved trees of seven descriptions in coffee lands would vest in Government subject to certain provisions. (5) The right to reserved trees of nine descriptions in lands held on gross assessment would vest in Government subject to certain conditions. (6) The right in or to precious stones, gold and other minerals would be reserved to Government subject to certain provisions. (7) No royalty would be leviable on certain ordinary minerals found in the lands when applied to the bonafide private use of the holder.

The grant of unoccupied land for coffee cultivation was regulated by rules framed under Section 112 of the Land Revenue Code, 1888. In order to prevent, as far as possible, injurious effects on the head-waters of springs and streams resulting from cardamom cultivation, waste lands within a specified zone in the *malnad* were not ordinarily granted for such cultivation. After the stabilisation of the Revenue Department, the *halat* (excise) duty, which pressed heavily on the people of the *malnad* parts, was abolished from 1907 until a new system was introduced after a regular survey and settlement.

Land Revenue Code, 1888

A new Regulation called the Mysore Land Revenue Code (Act IV of 1888) was brought into force from 1st April 1889. It underwent many changes by way of amendments in 1891, 1892, 1905, 1906, 1909, 1912, 1916 and 1919. The Code had 239 sections enumerating the duties and functions of the revenue officers, the various measures to be adopted to realise land revenue, the several descriptions of tenures, the mode of conducting survey and settlements, fixation of boundary marks, penalties to be imposed on the cultivating class for failure to pay land revenue and

other points of guidance for the proper functioning of the Land Revenue Department. Together with this Code, the Land Improvement Loans Regulation (XV of 1890) and the Land Acquisition Regulation (VII of 1894) were passed into law during 1890-94. The rules framed under the Mysore Land Revenue Code were first published in 1890 and revised in 1901. This was followed by the appointment of the Revenue Commissioner in August 1902 as head of the Revenue Department. In 1903-1904 a scheme for devolution of larger powers and responsibilities on the Assistant Commissioners was ushered in.

According to section 115 of the Land Revenue Code, 1888, revisions of original settlements could be carried out having regard to certain basic principles, the main provisions to be followed being that the revised assessment should take note of the value of land as to soil or situation, prices prevalent in the region and improvements made with private capital. Acting on the above principles, the Survey and Settlement authorities found ways and means of implementing the desired objectives. The effect of the first revision settlement was that the assessment on *bagayat* (garden) lands was reduced, while there was a moderate increase in respect of wet and dry lands.

First Revision Settlement

The Mysore Land Revenue Code was enacted in 1888 in the lines of the Bombay Land Revenue Code, 1883. The basis on which the original settlement had to be revised was laid down in Section 115 of the Mysore Land Revenue Code. The first revision settlement took place between 1901 and 1916. During the original settlement and this revision settlement, the unit of the settlement operations was a taluk, which was divided into groups based predominantly on factors such as climate and rainfall, proximity to markets, communications, improvement of the land made from time to time. The land soil or situation, prices of produce and rates fixed were Rs 9 to Rs 20 for gardens, from Rs 3-8-0 to Rs 8-8-0 for wet lands and from Re 0-8-0 to Rs 3-0-0 for dry lands.

Inam Lands

Apart from the *ranyatvar* tenure, there were *inams* which have been now abolished by an Act of the legislature. All *inam* lands were taken over by the Government, and powers of granting compensation and distribution of lands so taken over according to certain criteria were delegated to Special Deputy Commissioners for Inams. Though the *inam* tenures have now been abolished, a brief account of them in a survey of revenue administration may not be out of place. An *inam* was a grant by the Government for the personal benefit of an individual or individuals or for religious, charitable or other purposes or services rendered to the State or a village community. Lands so granted were held free of assessment or subject to a *jodi* (light assessment or quit-rent). The practice

of granting lands in this way was in vogue for a long time. *Kayamgutta* villages (villages granted on a permanent assessment with a view to promoting cultivation) were also treated in the same manner as *inam* villages. After 1799, those *inams*, which had been earlier resumed during the administration of Haidar Ali and Tipu Sultan, were restored. Some more lands were alienated, besides confirming others on *kayamgutta*. In addition to these, there were also 'Sthal' *inams* or as they were sometimes called 'Chor' *inams*. These had not been granted by competent authority. Under the orders of Dewan Purnaiya, a rough survey was made of all *inam lands*. A commission in 1866, a committee in 1915, another committee in 1916, another commission in 1918 and another committee in 1932 were appointed to examine the vexed problem of *inam* lands. There was a general feeling that the actions taken by Government on the recommendations of these enquiry panels had not resulted in any substantial improvement in the condition of the farmers of *inam* villages, and complete abolition of all *inams* was urged in the legislature. Ultimately, another committee was appointed in 1948 to enquire into the question of *inams*. Based on the recommendations of this Committee, the Mysore (Personal and Miscellaneous) Inams Abolition Act, 1954, and the Mysore Religious and Charitable Inams Abolition Act, 1955, were passed.

Land Revenue Act, 1964

At the time of the formation of new Mysore State in 1956, different Revenue Codes were in force in the various areas. In order to have a comprehensive legislation for the whole of the new Mysore State, a new code called the Mysore Land Revenue Act, 1964 (Mysore Act 12 of 1964) was adopted. It facilitated smooth working of settlements, assessments and collection of revenue. Reasonable powers were given to revenue officers in respect of remissions, fixation of holdings and the like. This comprehensive piece of legislation, inter alia, laid down common procedures of settlement to be followed throughout the State.

Second Revision Settlement

It had been earlier accepted in principle that after a lapse of about thirty years, the circumstances of various types of lands should be investigated afresh, for fixing new rates of assessment. It was found that different land-revenue systems were prevailing in the different parts of the new State of Mysore formed in 1956. The State Government appointed the then Deputy Commissioner of Settlement to formulate uniform principles and procedures for a new settlement which would be applicable in common to the entire new State. Having studied the various measures adopted by the Governments of neighbouring States for reforming the system of assessment bearing in mind the suggestions of the Taxation Enquiry Committee and other similar factors, he submitted proposals for a uniform system of assessment. The second revision

settlement was carried out and enforced from 1965 in accordance with the new uniform pattern.

New principles of settlement

A special feature of the new system of assessment of land revenue is that the zone forms the unit of settlement operations. This unit comprises a taluk or a group of taluks or portions thereof, of one or more districts, which, in the opinion of the Government or an officer authorised by it in this behalf, is contiguous and homogeneous in respect of physical configuration, climate and rainfall, principal crops grown in the area and soil characteristics. It may be noted here that no zone, however scientifically formed, can give a completely homogeneous area without, at least, a little variation from place to place. All lands falling within the respective zones in respect of the above mentioned factors were brought under different groups, so as to admit of the application to them the same standard rates. These lands in each group were further classified according to the relative valuation of land as found in the survey records, having regard to its soil, water and other advantages derived by them and the standard rates were fixed.

Standard rates

For arriving at the standard rates, the Settlement Officer was required to take into consideration the exact share of the average gross yield (in terms of money) that would represent an equitable rate of assessment for any particular zone, having due regard to other factors like climate and rainfall data, density of population, proximity to the market, developments in communications, livestock position, etc. A study of wage rates and prices of agricultural commodities had also to be made. The prices of each principal crop for 30 years from 1931 to 1961 were also taken into consideration. The average yield of various crops was converted into money value on the basis of the average prices prevailing.

While arriving at the gross yield from a particular class of land in a group, the results of all the crop-cutting experiments of the principal crops done during the previous ten years were also taken into account. Any settlement, under which the assessment is fixed and remains so for a number of years, is based on the presumption that prices would behave as anticipated at the time when settlement operations were undertaken. Any large fluctuations in the prices would upset the calculations. But there is scope for providing against large future variations in price-levels by allowing rebates or levying surcharges as the case may be.

It was recommended by the Settlement Officer that the standard rate was not, ordinarily, to exceed 1/16th of the average gross yield of the principal crops grown on that class of land in a group. The standard rates arrived at and the Settlement Reports on which they were based

were published calling for objections, if any, thereon. After reasonable time being allowed, the reports and the objections together with the opinion of the Deputy Commissioner thereon were forwarded to the Government through the Commissioner for Settlement for purpose of placing them before the legislature. The reports were considered by the Legislature. The approved standard rates in respect of each of the zones together with modifications were then notified in the Karnataka Gazette in December 1965.

After this also, there were various representations from the people of the *malnad* districts in particular. One of the main points raised by them was that the rainfed wet rates approved by the Government for the *malnad* district were very high and did not reflect the true fertility of the lands and their productivity. The Government, after making an objective assessment of the entire question, came to the conclusion that there were some anomalies also in the fixation of standard rates which needed further examination. But when once the standard rates were approved by the legislature, they could not be revised except by resettlement operations, which again could not be undertaken within the guaranteed period as per the Act. So, a suitable amendment to the Karnataka Land Revenue Act was made providing that the Government may order resettlement operations during the currency of a settlement period, when the Government, for reasons to be recorded, came to the conclusion that such a step is necessary. By this measure, it became possible to reconsider the standard rates if necessary and to remedy all cases of faulty standard rates.

Zones and groups of areas

The entire area of Chikmagalur district was brought under two zones formed for the purposes of settlement operations. The taluks of Chikmagalur, Koppa, Mudigere, Narasimharajapura and Sringeri of the district, and Alur, Belur and Sakaleshpur taluks of Hassan district were grouped under zone II, and Tarikere and Kadur taluks of Chikmagalur district and Shimoga and Bhadravati taluks of Shimoga district were grouped under zone III. Further, each zone was divided into groups for purpose of fixing the rates. In zone II, three groups were made. Group I comprised the eastern tract covering parts of Chikmagalur, Alur, and Belur taluks where paddy and ragi are the principal crops. Group II included the central tract covering parts of Alur and Belur taluks and complete Sakaleshpur taluk of Hassan district and parts of Chikmagalur, Mudigere and Narasimharajapura taluks of Chikmagalur district where paddy is the main crop. Group III consisted of the western tract covering Sringeri and Koppa taluks and parts of Narasimharajapura and Mudigere taluks where paddy and areca are the principal crops. Under zone III, four groups were made. The first group has a black-cotton

soil area covering Shivane and Ajjampura *hoblis* of Tarikere taluk (except 14 villages situated on the eastern boundary) and parts of Hirehallur, Birur, Kadur and Sakrepatna *hoblis* of Kadur taluk. Group II comprised the semi-*malnad* tract covering Amrutapura and Lingadahalli *hoblis* of Tarikere taluk, a part of Kadur *hobli* and a major portion of Birur *hobli* of Kadur taluk. Group III included the tract lying in the south of Kadur taluk covering the entire limits of Yagati and Singatagere *hoblis* and parts of Hirehallur, Sakrepatna and Kadur *hoblis* of Kadur taluk and 14 villages of Shivane and Ajjampura *hoblis* of Tarikere taluk. Group IV consisted of parts of Tarikere taluk of Chikmagalur district and the entire Shimoga and Bhadravati taluks of Shimoga district where paddy is the predominant crop. The standard rates were accordingly fixed by the Government under a separate notification for dry, wet and garden lands under each group separately for each zone. While fixing the standard rates, it was accepted by the Government that four per cent of the cash value of the average gross yield per acre might be taken as the base for levying assessment rates. The areas of Chikmagalur district, for purposes of settlement were put under two zones as follows.

Zone II.—This zone has been divided into three groups, viz., Group I (the eastern tract), Group II (the central tract) and Group III (the western tract). The eastern tract is flat and open and undulating. It has one advantage over the other in that it has a large number of tanks and principal crops are paddy and ragi. In this group, only 129 villages of Chikmagalur taluk are included. The central tract is hilly and mountainous with dense forests. The rainfall varies from 80 to 300 inches and the principal crops are paddy, coffee and cardamom. But these plantation crops were treated separately. This group comprises 105 villages of Chikmagalur taluk, 127 villages of Mudigere taluk and 38 villages of Narasimharajapura taluk. The western tract is similar to the central tract. It is also hilly and has dense forests. The rainfall is from 90 to 250 inches. The important crops are paddy and arecanut. The tract consists of 13 villages of Mudigere taluk, 23 villages of Sringeri taluk, 106 villages of Koppa taluk and 27 villages of Narasimharajapura taluk. For purposes of a detailed study, 15 per cent of the total number of villages in the zone were selected as representative villages. The cash value of the average gross yield per acre arrived at in respect of these villages was as follows.

Group	(in rupees)		
	Dry	Wet	Garden
I	113.56	—	258.13
II	—	—	230.19
III	—	1082.44	214.86

The standard rates worked out at 1/16th of the cash value of the average gross yield per acre are Rs 7-10 for dry crops and Rs 16-13 for wet lands under group I in zone II, Rs 14-38 for wet lands under group II and Rs 13-43 for wet lands and Rs 67-65 for garden lands under group III. The Settlement Officer recommended a 100 per cent increase of land revenue for the coffee and cardamom plantations. He also suggested that the assessment of plantations required special consideration. The areca gardens were to be assessed at Rs 43-30 per acre.

Zone III.—This zone has been divided into four groups. The area of Group I is plain and open country depending on the monsoon for cultivation. The soil of this area is mostly black cotton soil. The average rainfall is from 594 to 722 mm. Paddy, ragi, jowar, coriander and coconut are the important crops of this area occupying more than 66 per cent of the total cropped area. In this group, there are 142 villages of which 82 villages are of Tarikere taluk, and 60 villages of Kadur taluk. Under Group II, the area consists of a semi-*malnad* tract which is generally hilly with forests. The rainfall varies from 584 to 790 mm. The soil is sandy and gravelly. Paddy, ragi, horsegram and plantation crops like coffee and oranges are grown here. Paddy, ragi and horsegram occupy about 73.6 per cent of the total cropped area. This group has 128 villages of which 103 are in Tarikere taluk and 25 in Kadur taluk. The area under Group III is of an undulating kind where the soil is generally red and sandy with admixture of stones. This is suitable for cultivation of coconut and groundnut. The rainfall ranges between 461 mm to 650 mm. The principal crops are ragi, jowar, horsegram, groundnut and coconut which occupy about 71.6 per cent of the total cropped area. The number of villages under this group is 236 of which 14 are in Tarikere taluk and 222 in Kadur taluk. The area of Group IV grows mainly paddy because of the irrigation works there. It is semi-*malnad* with a rainfall ranging from 981 mm and 1,150 mm. Rain-fed paddy is also grown here. The principal crops in the area are paddy and ragi which occupy about 78 per cent of the total cropped area. The total number of villages in this group is 450, of which only 48 villages are of Tarikere taluk of this district. For purposes of a detailed study, 15 per cent of the total number of villages in this zone were selected as representative ones. The cash value of the average gross yield per acre arrived at for these villages was as follows.

Group	(in rupees)		
	Dry	Wet	Garden (Coconut)
I	119.68	277.72	252.49
II	80.58	295.51	—
III	72.13	—	359.28
IV	52.80	273.11	—

Then the standard rates worked out at 1/16th of the cash value of the average gross yield per acre were Rs 7.48 for dry, Rs 17.36 for wet and Rs 22.03 for garden in the I group, Rs 5.04 for dry and Rs 18.47 for wet in the II group, Rs 4.51 for dry and Rs 22.45 for garden in the III group, and Rs 3.20 for dry and Rs 17.07 for wet in the IV group. The other garden crops raised in this zone are arecanut, betel-leaves and plantains. They form a very small area in the zone. As the areca-growers had to face severe difficulties owing to low prices in the past, the Government had granted them concessions. Later, since prices showed an upward trend, the Settlement Officer recommended Rs 56-70 as the standard rate per acre of this crop.

In this zone III also, plantation crops like coffee and orange were omitted. Previously, the lands under coffee cultivation were classified in the accounts as "Coffee kharab lands" and they were assessed at a flat rate between Rs 1.25 and 1.50 per acre. This assessment was not revised in the First Revisional Settlement. Hence, there was need for a revision of assessment of "Coffee kharab lands". There was no soil classification as good, medium and inferior in respect of these lands. The cultivation of plantation crops requires much investment every year and also the planters have to pay agricultural income-tax, etc. In view of these factors, it was suggested that a suitable method had to be adopted for determining the pitch of assessment of "Coffee kharab lands" for a uniform assessment. The Settlement Officer recommended a three hundred per cent increase for lands planted with coffee and a hundred per cent increase for other "Coffee kharab lands".

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

(in rupees)				
<i>Standard Rates for</i>				
<i>Zone</i>	<i>Group</i>	<i>Dry land</i>	<i>Wet land</i>	<i>Garden land</i>
II Chikmagalur	I	4-54	10-33	43-30
	II	1-72	9-21	43-30
	III	1-14	8-59	43-30
III Tarikere	I	4-79	11-11	14-10
	II	3-22	11-82	56-70 Areca 14-10
	III	2-89	11-82	56-70 Areca 14-37
	IV	2-11	10-92	56-70 Areca 14-37
				56-70 Areca

Revision Settlement for plantation crops

In all the previous settlements, the lands growing plantation crops such as coffee and cardamom were omitted. They were classified as *kharab* lands and were assessed at a flat rate of Rs 1.25 to Rs 2 per acre. But all lands are to be assessed with reference to their relative classification-value. Hence, the State Government ordered revenue survey of plantation lands for settlement of land revenue. The survey was taken up in 1967. The old zones and groups that were in vogue in the Revision Settlement of 1964 were retained. It was found that the position in regard to markets, communications, agricultural skill, labour available, cost of labour and conditions of labour in the plantations and the methods of cultivation were the same in all the groups. The groups covering larger areas were based on physical configuration, climate, rainfall, nature of crops grown, yield and prices. Taluk was found to be too small a unit.

In Chikmagalur Zone II, the three groups, which were adopted in the Revision Settlement of 1964, were made use of. The area under this zone where plantation crops are found is rugged and hilly with thick forests and valleys. The soil is red and laterite. Rainfall is heavy and climate is favourable to the plantation crops. Predominant crops are coffee and cardamom in this zone. The Coffee Board and the Karnataka Planters Association, Chikmagalur, provided the details of yield, price, etc., for arriving at the standard rates. The details of the standard rates for coffee, tea and cardamom were worked out at one per cent of value of average prices of these crops prevailing in the zone. The cash values of the average gross yield per acre arrived at were Rs 4.10 per kg of Arabica coffee, Rs 3.14 per kg of Robusta coffee, Rs 40.00 per kg of cardamom and Rs 3.50 per kg of tea. The standard rate worked out was Rs 8.35 for coffee, tea, cardamom, rubber and pepper. This rate was approved and made applicable to all the groups.

The zone III comprises Kadur and Tarikere taluks of the district in addition to some taluks of Shimoga district. The procedure adopted was the same as in zone II. The standard rate worked out for coffee, tea and cardamom was at one per cent of the value of average prices of these crops prevailing in the zone. The cash value of the average gross yield of Arabica coffee per acre arrived at was Rs 4.10. The standard rate worked out was Rs. 7.60 for coffee, tea, cardamom, rubber and pepper, which was accepted and brought into force.

Modified Second Revision Settlement in Zone II

In the Second Revision Settlement of 1964, garden lands were also settled and the standard rate fixed. But there were many representations against this standard rate of assessment from the people. In response to this, the State Government ordered a modification of the Second Revision Settlement in 1969. In this Settlement, two standard

rates, the first for arecanut gardens and the second for other gardens were given effect to. The other gardens comprise coconut, mango, jack, tamarind, plantain, orange and other fruits and vegetables. The Government instructed that other fruits and vegetables need not be treated in the settlement as they are perishable and are grown occasionally and seasonally in small areas. In the settlement done earlier, there were three groups in zone II. The villages in Narasimharajapura *hobli*, which were previously put under Group II, now formed Group IV. They consisted of the area of 38 villages including the six villages now submerged under the Bhadra Reservoir. After enquiries in representative villages, the standard rates of assessment arrived at for garden lands were as follows.

Group	(in rupees)	
	Areca gardens	Other gardens
I	12-00	10-50
II	12-00	9-20
III	42-30	8-60
IV	42-30	9-20

Tenures

The tenancy problem originated when the land-owner, who was the occupant of the land, asked someone to cultivate it on terms defined by contract or custom. During an exhaustive enquiry by a committee appointed in connection with the revision of the land revenue system in the erstwhile Mysore State in 1948, it was found that to a certain extent, rock-renting and allied evils existed. The land-holders were all agreed that due to paucity of cultivators in the *malnad*, the tenants were an asset to them and that no land-holder would rock-rent a tenant or evict him as tenants were always in great demand and difficult to get. The representatives of *genidars* (tenants), who had formed a union, urged that legislation should at once be enacted to fix minimum rents at the scales prescribed in the Bombay Act and to give the protected tenants the right to compel the land-owner to sell the land to them for reasonable price.

Calculation of Assessment

After the maximum rates are sanctioned by Government the Superintendent has to issue necessary instructions for proceeding with the detailed calculation of the assessment, numberwise. The factors taken into account in working out the assessment of each survey number are the classification, value of the survey number, the maximum rate adopted for the village, the area of the survey number, the distance of the survey number from the village site and the *dharsod* (elimination of fractions) according to a fixed scale.

The papers, which are necessary in order to introduce effectively the new survey settlements, are (1) the *Pahani-Sud* (settlement showing the old numbering of lands and the survey numbers, names of fields, description of tenure, name of the occupant and map of the village), (2) *Akarbund* (register of survey numbers showing the total area under each head, arable and unarable, dry land, wet land and garden land in detail with the rate per unit and assessment of each and total assessment fixed on the entire number), (3) *Pot-Pahani* book (inspection statement showing the old and the new numberings of every survey number and full information regarding tenure and occupancy), (4) *Thar-Patruk* (statement showing the number and description of trees in each survey number), (5) *Hulbanni Takhte* (statement of grazing land), (6) *Masul-Baki-Patra* (statement showing full particulars of each occupant's entire holdings under the old and the new systems), (7) *Phutkal-Patra* (detailed statement of occupancies when two or more are included in one and the same revenue survey number with the area and assessment of each), (8) *Banjar Takhte* (statement of waste lands) and (9) *Leoni-Faisal-Patra* (the final settlement register).

Land revenue collection

The land revenue matters are regulated by the Karnataka Land Revenue Act, 1964 (Karnataka Act 12 of 1964) and the Rules framed under it. The responsibility for the collection of land revenue lies with the Tahsildars, Revenue Inspectors and Village Accountants. The Deputy Commissioner is in overall charge of the work. The Government have powers to fix dates for payment of the assessment. Ordinarily the land-owners cannot resort to excuses for delayed or irregular payment of revenue. The Deputy Commissioner of the district has powers to get the harvested crops released for sale and then collect the revenue dues from the sale-proceeds in case of wilful defaults. The Land Revenue Act gives enough powers to the officers to declare defaulters and proceed against them according to law. The defaulters' lands can be auctioned after due notice. The land revenue collection in 1891-92 was Rs 7,80,652, in 1895-96 Rs 9,23,750, in 1903-04 Rs 8,11,000 and in 1924-25 Rs 9,65,459. The following table gives the demand, collection and balance of revenue in the district for the years 1974-75 to 1979-80.

(Amount in Rs)

Year	Demand	Collection	Balance including arrears
1974-75	52,50,309	45,46,877	88,99,064
1975-76	1,83,55,384	66,56,369	1,76,81,562
1976-67	1,76,81,562	58,08,700	1,74,23,836
1977-78	1,74,23,836	75,59,271	1,45,00,754
1978-79	1,45,00,754	19,25,515	1,37,97,855
1979-80	1,37,97,855	1,15,78,323	1,72,17,156

Remissions

There has been liberalisation of the Remission Rules applicable during scarcity years. In tracts, which suffer badly from droughts, the State Government have powers to suspend the collection of land revenue or order a remission of a part of the demand as a special concession. A *hobli* in the taluk is to be treated as a tract for purposes of suspension of assessment. There were no specific remission rules prior to 1922, and when occasions for grant of relief did arise as in 1908-09, the Government passed special orders for the occasion. The first rules regarding grant of suspensions and remissions on account of adverse seasonal conditions were issued in 1922. These rules were mainly based on the Bombay system. The suspended assessment was to be collected during the following year unless there was a failure of crop in that year also in which case it was to be remitted. For the first time, provision for the remission of assessment of dry lands was incorporated in the remission rules in the year 1939. These rules authorised the Deputy Commissioner of the district to grant suspension of one-fourth of the assessment, if throughout any tract, there was a partial or total failure or destruction of crops on account of drought or other cause. The suspended revenue was normally collected in the following year along with the assessment of that year, but remitted altogether if the crops failed again. The Remission Rules of 1922 were later suitably revised from time to time, the latest revision being in 1965. Amounts of remissions for the years 1921-22 to 1924-25 and 1965-66 to 1972-73 are shown below.

<i>Year</i>	<i>Amount of Remission in Rs</i>	<i>Year</i>	<i>Amount of Remission in Rs.</i>
1921-22	1,645	1966-67	3,79,056
1922-23	3,048	1967-68	3,58,996
1923-24	5,031	1968-69	1,63,974
1924-25	11,711	1972-73	2,49,951
1965-66	5,64,652		

Water rates

Under the old arrangement, consolidated wet assessment was levied on all lands that came under irrigation from a Government source. Now wet assessment under the new arrangement 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 $33\frac{1}{3}$ 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. However, it had to reconsider the issue in view of the mounting expenditure on irrigation projects. As a result, 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 were 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.	Types of crops	Water-rates per acre		
		as in 1965	as revised in	
			1972	1976
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 <i>malnad</i> areas with annual rainfall of 1,250 mm.)	20
	(b) in other areas	30
3.	For any crop of jowar, maize, ragi, navane, saje, pulses, greengram, 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

The demand, collection and balance of water-rates for the years 1974-75 and 1975-76 including arrears in different taluks of the district are tabled below.

1974-75

(in rupees)

<i>Taluk</i>	<i>Arrears</i>	<i>Demand</i>	<i>Collection</i>	<i>Balance</i>	<i>%Collection</i>
Chikmagalur	10,57,714	51,061	25,960	10,82,815	2.2
Kadur	10,43,216	3,47,419	15,835	13,74,800	1.1
Koppa	4,92,534	1,05,714	—	5,98,248	—
Mudigere	4,96,784	—	31,457	4,65,327	6.3
Narasimharajapura	4,01,895	21,246	3,118	4,20,023	—
Sringeri	2,34,489	50,624	75	2,85,038	—
Tarikere	8,71,293	7,88,613	3,03,282	13,56,624	18.2
Total	45,97,925	13,64,677	3,79,727	55,82,875	6.7

1975-76

<i>Taluk</i>	<i>Arrears</i>	<i>Demand</i>	<i>Collection</i>	<i>Balance</i>	<i>%Collection</i>
Chikmagalur	10,82,815	—	11,485	10,71,330	1.0
Kadur	13,74,800	1,30,640	1,78,557	13,26,883	11.8
Koppa	5,98,248	94,398	300	6,92,346	—
Mudigere	4,65,327	4,398	35,750	4,33,975	7.7
Narasimharajapura	4,20,023	1,25,182	22,953	5,22,252	4.2
Sringeri	2,85,038	—	20,007	2,65,031	7.0
Tarikere	13,56,624	—	2,15,214	11,41,410	15.8
Total	55,82,875	3,54,618	4,84,266	54,53,227	8.6

The betterment contribution was collected in Tarikere taluk only. In 1974-75, the amounts of arrears, demand, collection and balance were Rs 1,29,999, Rs 1,00,000, Rs 1,58,453 and Rs 71,546, the percentage of collection being 68.8.

In the Government Notification of July 1979 and December 1980, the water rates were again revised and enhanced as given below :

July 1979

(in rupees)

<i>Sl. No.</i>	<i>Crops</i>	<i>Water rate per acre</i>
1	Sugarcane to be harvested within 11 months	200
2	Sugarcane to be harvested after 11 months but within 18 months	300
3	Paddy in <i>maland</i> areas with rainfall of 1250 mm.	25
4	Paddy in other areas	35
5	Wheat	30
6	Jowar and Groundnut	20
7	Cotton	50
8	Maize, Ragi, Navane, Sajje, Pulses, Greengram, Sweet Potato, Gingelly, Onion, Tobacco, Corriander	18
9	Manurial crop	9
10	Garden crop	36

In respect of water supplied or made available or used from any lift irrigation work owned and maintained by Government for irrigation of any land, water rates shall be levied at three times the rate in the above Table for sugarcane or paddy and *twice* for crops other than paddy and sugarcane.

December 1980

(in rupees)

Sl. No.	Crops	Water rate per acre
1	Sugarcane (11 months)	200
2	Paddy	64
3	Jowar and other coarse grains	32
4	Groundnut	60
5	Cotton	64

As per the Government Notification of January 1981, the water-rates have been reduced as detailed below :

(in rupees)

Sl. No.	Crops	Water rate per acre
1	Sugarcane (12 months)	150
2	Sugarcane (13 to 18 months)	225
3	In <i>valley</i> areas with 1250 mm. rainfall for paddy	32
4	In other areas for paddy	48
5	Wheat	24
6	Jowar	24
7	Groundnut	24
8	Cotton	48
9	Maize, Ragi, Navane, Sajje, Greengram, Sweet potato, Greengram, Tobacco, Coriander	24
10	Pulses	18
11	Manurial crop	9
12	Garden crop	50

Maintenance Cess.—As provided in the Irrigation Act and Rules 1965, Government has levied a maintenance cess of Rupees Four per acre of land benefited by irrigation work maintained by Government, the Tungabhadra Board or Taluk Development Board.

Promotional Water Rates.—Where water is supplied, made available or used for irrigation of any land which had not been irrigated by water before the coming into force of the Irrigation Rules of 1965 water rates are levied at the following concessional rates during the first three years of irrigation of such lands, viz., (i) for the first year - no water rate, (ii) for the second year - one fourth of the rates specified and (iii) for the third year - one-half of the water rates specified.

Mysore Tenancy Act, 1952

The Mysore Tenancy Act of 1952 and the rules framed thereunder gave some measure of security to tenants in possession of the lands. The Act laid down that those who were in possession of tenancy, should be secure for a period of five years from the commencement of the Act and were liable to ejection at the end of the period unless the land-owner from whom they secured tenancy allowed them to continue. Those tenants, who had been in continuous possession for a period exceeding 12 years before 1st April 1951, were given further security. The rent was fixed not to exceed one half of the produce or its value. This Act was amended by an Ordinance dated the 11th March 1957 continuing all leases where the period of five years had expired and also requiring that surrenders of land should be in writing and duly verified and registered in the office of the Tahsildar. The land surrendered was to be taken under Government management and was to be leased out to cooperative farming societies, agricultural labourers and other agriculturists. Earlier to the promulgation of this Ordinance, the State Government had introduced a bill further to amend the Mysore Tenancy Act, 1952. But this Bill had not completed all the necessary stages for becoming law at the time of the States' reorganisation in 1956.

Tenancy Agricultural Land Laws Committee

After the States' reorganisation, there was a persistent demand for appointing a land reforms committee to go into the whole question of land reforms and suggest comprehensive measures. In response to this, the State Government appointed a special committee called the Mysore Tenancy Agricultural Land Laws Committee under the Chairmanship of Shri B. D. Jatti in May 1957. This committee recommended a ceiling on existing holdings under personal cultivation, fixing it as 4½ family holdings as against three family holdings for future acquisitions. (The basic holding generally indicates the minimum area needed for profitable cultivation). It may be mentioned here that the Second Five-Year Plan suggested that for practical purposes, a family-holding might be assumed to be made of three basic holdings on the basis of the definition that a basic holding represented an extent of land which gives a net income of Rs 400 per year to its owner-cultivator. The committee suggested an equitable arrangement by which compensation was to be distributed between the owner and the intermediary tenants in the same proportion in which the rent for land paid by the cultivating tenant was being appropriated. In other words, when any intermediary tenant was paying a fixed rent in cash to the next higher holder, fifteen times of that amount was suggested to be paid to the holder by deduction from the share of the intermediary concerned.

Pending a comprehensive land reforms law, an interim measure was passed by the legislature, suspending various provisions in the different

land reform laws that obtained in various integrated areas of the new State. But in all areas, ejection of tenants was stayed by an amending Act. The legislature passed in 1958 another amendment continuing the interim statutes till the end of June 1959. The Government, after taking the report of the Mysore Tenancy Agricultural Land Laws Committee into consideration, introduced a Bill called the Mysore Land Reforms Bill, 1958, before the legislature. After a general discussion, the Bill was referred to a Joint Select Committee of both the houses consisting of 46 members. This Joint Select Committee submitted its report in March 1961. The legislature discussed the report and adopted the Mysore Land Reforms Bill in 1961. The assent of the President of India was conveyed to the State Government in March 1962. However, as it was found necessary to amend certain provisions of the Act, its implementation was held up for some time. It was accordingly amended in 1965 by Act No. XIV of 1965.

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 Jayanti day. The enactment had made comprehensive provisions in respect of tenants' rights, ceiling limits of existing holdings and future acquisitions, payment of compensation for surplus lands taken over from land-owners and other connected matters. 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 1967, 1968, 1970, 1972 and 1973. Several highly important provisions were introduced by the Karnataka Land Reforms (Amendment) Act, 1973 (Karnataka Act No. 1 of 1974). Since then many amendments have been introduced in this regard.

Radical measures

Over five lakh families of tenants in the State will become free from the clutches of 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 lands. 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 case of soldiers and seamen and Court of Wards. As a sequel to abolition of tenancies, about 3.97 lakhs holdings comprising 10.18 lakh hectares of land in the State 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 of 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 the 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 $4\frac{1}{2}$ per cent per 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 lands include those lands having similar facilities for one paddy crop a year and lands irrigated by lift constructed or maintained by Government and wherein 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 wherein 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 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 could be condoned and applications could be received upto 31st December 1976. In order to eliminate the huge costs involved in litigation and the time-consuming procedures, it has been 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 earlier existing 27-216 acres per family to 10-54 acres per family, and the reduced ceiling was made effective from 24th January 1971. For the purpose of ceiling, the lands classified earlier into seven classes has been 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 specialised 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, 12 times for the next Rs 5,000 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, widow, 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 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 lands upto 20 units, even if the land held is cultivated by hired labour or by servants under the personal supervision of an employee or agent of such institution, 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 the 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.

Sale of lands

While the 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 for 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 reverts back to the tenant entitled. Sale of a site on which dwelling house is built to be in favour of a tenant and the price shall not exceed ten times the land revenue.

A person or 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 at two units (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 by him. Change of class of land due to Government irrigated 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 of 'C' class of land or 40 acres or more of '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 and 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 and 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 bond 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 of 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 also 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 Rs 11.00 per acre and for 'C' class land Rs 5.50 per acre. Contract rent 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 Reforms (Amendment) Act, 1973. The Assistant Commissioner of the revenue subdivision 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 inquiry 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 could also entertain such applications after 31st December 1974 and upto 31st December 1976 if they were satisfied about the reasons for delay. The Tribunal makes a notification and issues notice to individuals concerned and calls upon the landless 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 land-holders after the amendments effected in 1976.

Many tenants filed applications before the Land Tribunals of the respective taluks of the district. There were one Special Assistant Commissioner in charge of the Tribunal for Chikmagalur, Koppa, Narasimharajapura and Sringeri taluks, a Special Tahsildar for each one of the taluks of Koppa, Mudigere and Sringeri and other staff. The Members of the Legislative Assembly elected from the area were nominated as members. Upto the end of September 1981, the number of applications filed in Chikmagalur Taluk was 2,757 claiming an extent of 2,697.9 hectares. In Kadur taluk, the number of applications was 1,668 for 2,645.5 hectares. The number of applications in Koppa taluk was 4,869 for 6,301.8 hectares. In Narasimharajapura taluk, the number of applications filed was 1,822 for 2,928.6 hectares. In Sringeri taluk the number of applications was 2,809 covering an extent of 3,319.8 hectares. In Tarikere taluk, it was 2,364 for 5,474.6 hectares. The total number of applications disposed of in favour of tenants was 11,097 and the extent decided was 12,451 hectares. Loans were given to the tenants through the Primary Land Development Bank for payment of premium to get the *khata* transferred in pursuance of the decisions of the land Tribunals (see also General Appendices).

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, consultative committees were reconstituted after amending the Karnataka Land Grant Rules, 1969. These committees have to be consulted in respect of all applications for grant of land for agricultural purposes. The lands are granted as per reservation as follows: Ex-servicemen and soldiers 10 per cent, persons belonging to the Scheduled Castes and Scheduled Tribes 50 per cent, political sufferers 10 per cent and others 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. While granting land to the Scheduled Castes and Scheduled Tribes and other poorer sections of the population, the upset price of the land is waived completely if the total value of the land is Rs 500, and if it is more than Rs 500, 75 per cent of the upset price is waived. Lands are being granted to the applicants whose annual income does not exceed Rs 2,000. As at the end of 1977-78, the taluk-wise break-up of grant of lands was as shown below:

<i>Taluk</i>	<i>Area in acres</i>	<i>Taluk</i>	<i>Area in acres</i>
Chikmagalur	158-01	Sringeri	3-01
Tarikere	978-32	Narasimharajapura	22-37
Mudigere	177-24	Kadur	1,401-12

Encroachment on lands

In Chikmagalur district, a considerable extent of unauthorised occupation of lands was found and the Government took serious view of the matter. In some cases, the occupation was regularised under the Karnataka Land Revenue (Regularisation of Unauthorised Occupation of Lands) Rules, 1970.

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 as 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 on registration fee (see Chapter IV for particulars of land holdings in the district).

Bhoodan

The Bhoodan movement, which was inaugurated in 1951, aims at obtaining lands as a gift from the land-owners and distributing them among the landless. This movement has been assisted by organisations like the Gandhi Smarak Nidhi, and by Sarvodaya workers. *Padayatras* (walking tours) were undertaken and several gifts were obtained from the land-owners. After the reorganisation of States, the movement was taken up by the Sarvodaya Mandal. Acharya Vinobha Bhave did *Padayatras* in the State in 1957-58. The Sarvodaya workers went on *Padayatras* in the Chikmagalur district between 1953 and 1957 and got promises of Bhoodan (land donations).

In order to remedy certain anomalies in regularising the donations and distribution of lands among the landless persons, the Karnataka Bhoodan Yagna Act, 1963, was enacted. The State Government constituted the Karnataka Bhoodan Yagna Board which started functioning in June 1966. The following are the particulars of land donations in the taluks of the district, as furnished by the Chief Executive Officer, Bhoodan Yagna Board, Bangalore.

(Area in acres and guntas)

Taluk	No. of donations	Extent donated			Total A. G.
		Garden A. G.	Wet A. G.	Dry A. G.	
Chikmagalur	5	—	4.00	3.20	7.20
Kadur	9	—	0.26	103.20	104.06
Koppa	3	—	—	61.37	61.37
Mudigere	14	1.37	15.00	62.23	79.20
Narasimharajapura	—	—	—	—	—
Sringeri	1	—	—	2.00	2.00
Tarikere	38	—	—	79.10	79.10
Total	70	1.37	19.26	312.30	334.13

Out of 70 donations covering an area of 334 acres and 13 guntas of land, 13 donations covering an area of 72 acres and six guntas contain details of survey numbers. These 13 donations were published in the Karnataka Gazette. Out of these, eight donations covering an area of 42 acres and 20 guntas were rejected. One donation covering an extent of 20 acres in Tarikere taluk was confirmed and this has been distributed. About four donations covering an area of nine acres and 26 guntas are pending investigation. The reasons for the rejection were that several changes took place since the donations were made. It was stated that several of the donors were now dead and their heirs were not willing to effect the donations. In some other cases, the lands were alienated and were in possession of persons other than donors. Further efforts are being made by the Board to regularise the gifts for distributing the donated lands among the landless persons.

TAXES OTHER THAN LAND REVENUE STATE TAXES

State excise

The State exchequer derives a large amount of revenue from the State excise which is mainly in the form of rentals from arrack and toddy shops, wine taverns, duty and price on arrack, duty on Indian made liquor, beer and spirituous medicinal preparations, tree tax, tree rent, other fees, etc. There were 249 arrack shops, 290 toddy shops and

35 liquor shops in 1979-80. The taluk-wise particulars of arrack shops, toddy shops and liquor shops in 1979-80 were as given below :

<i>Taluk</i>	<i>No. of arrack shops</i>	<i>No. of toddy shops</i>	<i>No. of liquor shops</i>
Chikmagalur	54	70	19
Kadur	22	44	4
Koppa	34	43	1
Mudigere	39	47	4
N.R. Pura	32	24	2
Sringeri	19	24	1
Tarikere	49	38	4
Total	249	290	35

The following table gives the amounts of revenue derived from the State excise in the district for the years 1977-78, 1978-79 and 1979-80.

<i>Sl.No.</i>	<i>Particulars</i>	<i>(Amount in rupees)</i>		
		<i>1977-78</i>	<i>1978-79</i>	<i>1979-80</i>
1	Arrack shop rentals	87,31,200	99,68 400	1,69,00,800
2	Toddy shop rentals	12,86,400	17,98,800	20,40,000
3	Price on Arrack	24,83,627	24,20,766	25,75,416
4	Duty on arrack	29,61,869	27,49,127	31,19,668
5	Duty on Beer	1,49,803	1,78,215	2,40,070
6	Duty on Indian made liquor	1,31,307	1,46,471	2,44,02
7	Duty on spirituous Medicinal Preparations	- Nil -	- Nil -	- Nil -
8	Tree tax	1,88,286	2,18,676	2,78,263
9	Tree rent	11,220	13,138	22,36
10	Foreign Liquor Licence fee and other fees on liquor	2,66,000	2,98,750	4,53,900
11	Denatured spirit licence litre fee	634	2,553	2,538
12	Rectified spirit licence litre fee	1,936	388	1 271
13	Fines and confiscations	18,104	66 494	71,07
14	Licence fee for Beer shops	19,000	24,000	2,400
15	Licence fee for Medicated wines	529	100	—
16	Opium, Hemp & other charges	182	289	—
17	Other receipts	71,917	40,769	85,708
	Total	1,63,222,014	1,79,26,936	2,60,37,500

Registration

The Deputy Commissioner of the district, who is also the ex-officio District Registrar has been entrusted with the task of registration of documents and collection of registration fees and he is responsible to the Inspector-General of Registration and Commissioner of Stamps, Bangalore, for the purpose. There are seven Sub-Registry Offices, one each at the

taluk headquarters. The particulars pertaining to registration in the district for some recent years are given hereunder.

<i>Year</i>	<i>Total No. of documents registered</i>	<i>Total receipts (in Rs)</i>	<i>Total expenditure (in Rs)</i>
1970-71	10,445	2,24,709	96,135
1971-72	9,929	2,50,970	96,911
1972-73	10,550	3,55,567	1,07,053
1973-74	7,101	2,37,885	1,31,954
1974-75	13,779	5,99,198	1,44,592
1975-76	9,133	5,73,177	1,69,283
1976-77	7,666	6,35,292	1,99,020
1977-78	10,328	7,86,002	2,11,345

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 stages of transactions in some other cases. The Mysore Sales Tax Act, 1948, was first introduced in the district in 1948. It was replaced by the Karnataka Sales Tax Act, 1957, which came into force from 1st October 1957. This has been considered a very important and elastic source of revenue. All goods, which are liable to be taxed at a single stage of transaction or in all stages of transactions, and those goods, which are exempted from taxation, are listed in 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 this Act. The minimum turnover for registration was Rs 10,000 from 1948 to 30th September 1957, and Rs 7,500 from 1st October 1957 to 31st March 1966 and it has been Rs 10,000 since 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 tax was Rs 10,000 till 30th September 1957, and was then brought down to Rs 7,500 with effect from 1st October 1957 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 dealer registered under the Central Sales Tax Act. He is liable to pay tax on 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 are also not liable to taxation under Section 5(3)(a) of the Act, are given the option to pay a lumpsum amount payable as follows :

<i>Turnover range</i>	<i>Amount per annum</i>
Rs	Rs
25,000 to 35,000	600
35,000 to 45,000	900
45,000 to 55,000	1,200
55,000 to 65,000	1,500
65,000 to 75,000	1,800

The Karnataka Sales Tax Act, 1957, was amended by Act No. 9 of 1970, in which Section 6 was introduced to plug evasions of the tax. 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 was more than Rs. 10,00,000 is liable to pay an additional tax at the rate of 10 per cent of the sales-tax or purchase-tax or both, but this provision is not applicable to the dealers exclusively dealing in arecanut, 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 sale of goods which takes place in the course of inter-State trade and commerce. The number of assessees and the amounts of revenue collected under the Karnataka Sales Tax Act, 1957, and the Central Sales Tax Act, 1956, for the years from 1969-70 to 1977-78 are detailed below :

<i>Year</i>	<i>No. of assessees</i>		<i>Tax collected (in Rs)</i>		<i>Fines (in Rs)</i>
	<i>K.S.T.</i>	<i>C.S.T.</i>	<i>K.S.T.</i>	<i>C.S.T.</i>	
1969-70	628	315	14,65,600	1,71,200	66,000
1970-71	462	296	18,89,300	1,81,700	71,000
1971-72	403	208	17,27,734	1,51,979	32,474
1972-73	419	188	21,85,751	1,59,271	30,973
1973-74	472	218	20,60,913	1,87,885	77,085
1974-75	423	362	22,72,344	1,96,427	51,255
1975-76	564	265	29,04,251	2,33,329	65,980
1976-77	642	244	33,19,427	2,24,785	32,510
1977-78	669	240	37,32,997	3,01,694	36,01

K.S.T. = The Karnataka Sales Tax

C.S.T. = The Central Sales Tax

The Mysore Motor Spirit (Taxation on Sales) Act, 1949, was in force from 1949 to 30th September 1957. This Act was repealed by the

Karnataka Sale of Motor Spirit Taxation Act, 1957, with effect from 1st October 1957. This Act was also annulled with effect from 1st April 1970 and motor spirit and petrol were brought under the Second Schedule of the Karnataka Sales Tax Act, 1957.

Entertainment Tax

The Karnataka Entertainment Tax Act, 1958, was enacted in place of the Mysore Cinematograph Act, 1932, which had replaced the Mysore Amusement Act, 1922. The Police Department had been entrusted with the work of administration of the Act till 31st December 1958, and then it was handed over to the Commercial Taxes Department. There are three types of levy under this Act as follows :

(a) *Entertainment Tax*.—This levy ranges from 20 per cent to 35 per cent on the value of admission to the entertainment. Ninety per cent of the collection in this respect goes to the local bodies of the respective area and the balance is being retained by the State Government. Affixing stamps on the tickets was the mode of payment upto 15th May 1966, and since then the tax is being collected in cash.

(b) *Surcharge*.—The introduction of the levy of surcharge commenced from 16th May 1966 under Act No. 14 of 1966. The surcharge rate was 50 per cent of the entertainment tax upto 30th November 1971, and from 1st December 1971, it was raised to 60 per cent, and then it was enhanced to 100 per cent. An additional tax at 10 per cent is levied on each ticket where the gross amount exceeds rupee one. The entire proceeds of surcharge are being credited to the Consolidated Fund of the State.

(c) *Show Tax*.—In the case of cinematograph shows, a show-tax in addition to the entertainment tax is payable as prescribed in Section 4 of the Act. Prior to the Act No. 14 of 1966, the Government and the Commercial Tax Officers could exempt the levy of the tax, whereafter only the Government was empowered to grant exemptions. The amounts of revenue realised in the district under this head for the years from 1968-69 to 1977-78 are given hereunder.

Year	Amount realised (in Rs)
1968-69	4,05,000
1969-70	4,42,000
1970-71	5,45,000
1971-72	5,30,000
1972-73	7,10,000
1973-74	10,79,000
1974-75	6,77,000
1975-76	7,80,000
1976-77	9,75,000
1977-78	10,18,000

Motor Vehicles Tax

Under the Karnataka Taxation of Motor Vehicles Act, vehicles plying in the district and in the contiguous districts have to be registered with the Regional Transport Officer, Chikmagalur. The figures of revenue realised under various items were as follows for the years 1973-74 to 1977-78 in accordance with the provisions of this Act.

(Amount in Rs)					
<i>Items</i>	<i>1973-74</i>	<i>1974-75</i>	<i>1975-76</i>	<i>1976-77</i>	<i>1977-78</i>
Driving licence	18,663	17,822	18,124	22,789	26,098
Registration	13,572	12,520	14,168	11,225	12,067
Fitness certificate	38,845	44,960	54,711	52,918	58,290
Permits	56,036	30,878	43,200	56,470	77,213
Other receipts	27,300	4,957	18,600	45,012	38,098
Services: Road tax on vehicles	16,06,343	7,59,717	19,72,904	36,20,549	51,48,071
Tax on passenger goods	5,98,165	9,40,420	12,82,485	2,78,703	—
Total	23,58,924	18,11,274	34,04,192	40,87,666	53,59,837

Agricultural Income-Tax

An agricultural income-tax was first levied in the district in 1955, as per the Mysore Agricultural Income-Tax Act, 1955. This Act was replaced by the Karnataka Agricultural Income-Tax, 1957, which was amended twice in 1962, then in 1963, 1964 and 1976. In the beginning, the enforcement of the Act was entrusted to the revenue authorities, and it was later transferred to the Commercial Taxes Department. Prior to the amendments effected in 1976, the Act envisaged the levy of a tax on agricultural incomes derived from growing of commercial and plantation crops. The commercial crops taxed are areca, chillies, coconut, coriander, garlic, ginger, grapes, groundnut, mango, mulberry, onion, plantain, potato, sesamum, sugarcane, tobacco and turmeric. 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 the tax, lands were classified into eight different categories.

The Act, as amended in 1976, has classified the lands into two groups. 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 this tax during years from 1969-70 to 1974-75 was as follows :

(Amount in Rs)

Year	Agricultural Income tax	Super Tax	Total
1969-70	40,21,073	8,56,667	48,77,741
1970-71	25,51,177	4,19,272	29,84,449
1971-72	35,88,799	9,58,580	45,47,379
1972-73	36,20,178	5,67,101	41,87,278
1973-74	28,40,190	1,96,599	30,36,789
1974-75	29,68,212	2,76,049	32,44,261

CENTRAL TAXES

Central Excise

The Central excise duty is levied and collected under the Central Excise and Salt Act and Rules, 1944. The Act was brought into force with effect from 28th February 1944. The rates of duty on various items are levied according to Schedule I of the Act. The commodities that are liable for taxation under this Act are coffee, tobacco, *khandasari* sugar, matches, snuff, *beedies*, tea, steel ingots, steel castings, V.N.G. oil and motor vehicle trailers. The main sources of revenue of the Central excise in the district are coffee and tobacco. 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.

Till 1973-74, the high-tax-yielding commodities were coffee and tobacco. The revenue obtained from coffee during 1972-73 was Rs 26,94,572, Rs 33,11,656 in 1973-74 and Rs 28,30,067 in 1974-75. The amount of tax on tobacco was Rs 72.50 in 1972-73, Rs 10,142 in 1973-74 and Rs 46.15 in 1974-75. This tax is collected on *khandasari* sugar from 1974-75 when it yielded Rs 70,016. The revenue realised under different commodities during the years from 1975-76 to 1977-78 are shown hereunder:

(Amount in Rs)

Commodity	Revenue realised in		
	1975-76	1976-77	1977-78
Coffee	39,45,747	20,40,986	36,26,923
Tobacco	1,09,888	74,050	9,116
Khandasari Sugar	28,533	59,849	—
Matches	13,032	5,203	15,014
Snuff	248	210	248
Beedi	838	588	320
Tea	12,76,701	16,29,538	16,85,082
Steel ingots	2,428	24,196	736
Steel castings	3,428	27,090	7,718
V.N.G. oil	—	1,54,699	18,042
M.V. Trailers	—	2,810	11,068

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) 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.

Estate Duty

An Estate Duty-cum-Income-Tax Circle has been formed for Chikmagalur, Kodagu, Hassan, Shimoga and Dakshina Kannada districts with its headquarters at Mangalore. No tax is collected on the first Rs 50,000. It is levied at 4 per cent to 85 per cent from Rs 50,000 and above at various levels. The authority for hearing appeals is the Appellate Controller of Estate Duty, Bangalore, who has jurisdiction over the whole State of Karnataka. There were 380 assesseees in the whole circle during the year 1972-73 and the amount collected was Rs 14.36 lakhs. In cases of default, attachment of movable and immovable properties is resorted to.

Income-Tax

The Income-Tax Circle of Chikmagalur comprises areas of two officers: (1) Income-Tax Officer with jurisdiction over Chikmagalur, Tarikere and Kadur taluks, and (2) Additional Income-tax Officer with jurisdiction over Koppa, Mudigere, Narasimharajapura and Sringeri taluks who has also to attend to cases in Chikmagalur taluk of income below Rs 25,000 as on 1st April 1975. The sub-joined statement gives the amounts of collection of income-tax and the number of assesseees (category-wise) in the district for the years from 1970-71 to 1976-77.

(Amount in Rs 000's)

Year	Number of assesseees			Amount collected	Fines collected
	Business cases	Salary cases	Total		
1970-71	1,615	312	1,927	2,225	10
1971-72	1,833	312	2,145	1,698	45
1972-73	1,540	368	1,908	1,873	12
1973-74	1,840	392	2,232	1,914	19
1974-75	1,848	416	2,264	2,632	13
1975-76	1,792	415	2,207	3,697	62
1976-77	1,821	415	2,236	—	—

Gift-Tax and Wealth-Tax

The number of assessees for gift-tax and wealth-tax and the amounts collected in the district during the years from 1970-71 to 1975-76 were as given below :

<i>Year</i>	<i>Gift-Tax</i>		<i>Wealth-Tax</i>	
	<i>No. of assessees</i>	<i>Amount collected (Rs in thousands)</i>	<i>No. of assessees</i>	<i>Amount collected (Rs in thousands)</i>
1970-71	260	137	13	23.5
1971-72	310	711	22	30
1972-73	312	851	24	25
1973-74	291	1,053	28	47
1974-75	417	1,062	76	50
1975-76	488	1,963	82	61

Formerly, the work of recovery of tax from defaulters had been entrusted to the revenue authorities of the State Government. Now, the work of recovery of arrears, after a year of the demand made, is done by Tax-Recovery Officers of the Income-Tax Department. The super-tax was abolished in 1965.