

CHAPTER XI

REVENUE ADMINISTRATION

Introduction

THE rights and obligations existing between the owners of arable land and the actual tillers constitute the core of land tenures. The system of land tenure is not only an economic fact based on a sound legal system but also a system of social relations. In the old days the reigning monarchs derived their revenue from land. It was customary for a cultivator to pay something to the State. No authentic information is available of how this land tax was levied in the dim past. But in the days of the Coorg Rajas, the land revenue constituted the chief item of the State's revenue. It is therefore of interest to discuss the mode of assessment peculiar to Coorg. The land tenures in Coorg are peculiar and are distinct from other forms of tenure in the rest of India. From the time the area was ruled by the Rajas, these land tenures continued with slight variations and even after the British occupation, there was not much change. Coorg under the rule of Virarajendra saw a proper division of revenue tracts. Though the country was divided into sub-divisions solely for the purpose of civil administration, there were occasional variations in the boundaries of taluks. The arable lands in many instances were equally divided as the country had no Zamindars or big land-owners. The policy pursued by Virarajendra tried to equalise the landed property. Though the cultivable fields were owned by individual holders, the pasturage and the forests within the jurisdiction of a village were the common possession of those who inhabited it. In 1812, a revenue settlement was effected by Lingaraja who ordered the *Shist* accounts to be preserved in which all the *Wargas* or farms were registered with great detail and accuracy. It also contained the particular tenure under which each *Warga* was held. Lingaraja also ordered a new revenue account called the *Bhutti* account and in 1813 he had all the paddy fields measured. At that time, there were seven different categories of fields supposed to produce eight, ten, twelve, fourteen, sixteen, eighteen and twenty seers of paddy respectively on an area of land containing 256 square feet or a square of one *Kolu* (bamboo) 16 feet long. This was the original measure used for determining the revenue account. To put it in brief, three acres of land were equal to 100 *bhutties* of land. This was the picture of land system which existed in the Rajas'

days. During the reigns of Haidar Ali and his son, Tippu Sultan, Coorg was subjected to many vicissitudes. The frequent clashes that occurred in the area destroyed the semblance of private ownership of land or at least the owner was deprived of that undoubted right by which the proprietor of the land alienated his estate without restriction. Again coming to authority, the Raja divided all the arable lands among his people as many of the original owners had left the area. In accordance with the land ownership custom, the owner of the land could not sell or divide it. He retained the land under a prescriptive right. The lands could be transferred only to the heirs. Possession of land in the old days rarely fluctuated and the cultivator, while he continued to pay his annual assessment, could not without a violation of established usage be removed without his consent. Such a land tenure gave as much of the security of permanency as could be expected in a country where the will of the ruling chief was supreme. Property of this category did not often change ownership and when it did, the approval of the chief was necessary. The abstract right in the soil was an unquestioned monopoly of the ruling chief. It is quite probable that private property in land was at some dim past recognised in Coorg. Of course, all unoccupied lands belonged to the king. The feudalistic nature of the administration did not admit of a burdensome taxation on land. In Coorg, the land-owners held their lands on an average assessment of 10 per cent on the gross produce. This levy was in many instances reduced as a reward. The possession of a jagir made the owner free of any land taxation. About one-fourth of the cultivated lands in Coorg was either rent-free or was assessed lightly. Those who were loyal to the king and who took an active part in the expulsion of invaders were rewarded by tax-free ownership of land. Some land-holders, who did not belong to the ruling class, paid only 12 per cent on the gross produce. The rates were levied on the land yield and the fertility of the soil. As explained earlier, the measure used for determining the assessment was the *bhutti* which was universal throughout Coorg. Every hundred *bhutties* of produce was subject to a ten or twelve per cent taxation. Each *bhutti* was equivalent to 80 seers known by that name locally. The money rent or cash rent was only levied on wet lands. The cultivator who raised dry crops was giving a small portion of it to the Government. Assessment on gardens was paid in kind. The State offered a variety of inducements for the occupation of waste lands. The assessment fixed by Government had to be paid within four months after the harvest. There was no difficulty in realising the assessment. Whenever the crops failed due to bad season or infestation, remissions were allowed. Similar to other parts of India, the principal revenue of the State of Coorg in the old days was derived from the land tax. The subsidiary sources of revenue were the customs, sales of cardamom, pepper and sandalwood, house-tax and honey-tax. Timber, though in abundance in Coorg, yielded little revenue since the difficulty of

moving it to places outside Coorg was formidable. All these items yielded a revenue of more than six lakhs of rupees. It is not easy to state or arrive at a definite conclusion regarding the proportion of the disbursements to the receipts. But the administrative expenses were extremely small. A big slice of the revenue went to the king's share and he was quite generous in expending his wealth on organised charity, particularly on mendicants who came to Talakaveri on festive days. Some portion of the revenue of the Coorg Raja came from his personal estates known as *Panniyas*. These estates were found all over Coorg. The actual number of these personal estates cannot be ascertained, but reports say that there were about 20 or 24 estates. The *Panniyas* raised paddy, sugar-cane, ginger, and all kinds of vegetables. In some cases, these personal estates were occupied by some cultivators who shared equally the amount of their produce with the Raja. The period when Coorg came under the sway of Haidar Ali and Tippu Sultan was too transitory and unstable to change the old established revenue order. The pattern which existed in Coorg prior to the British occupation was of a mixed type. It was something akin to feudalism, but was also of a patriarchal type.

The revenue history of the area may be conveniently divided into five periods—(1) Coorg under the Rajas, (2) 1834-1864—Coorg under the British before money was invested in coffee, (3) 1865-1878—Prosperous days of the coffee industry, (4) 1879-1898—decline of the coffee industry and (5) gradual recovery of the area from the effects of the rapid growth and decline of the coffee industry. The history of Coorg under the rule of the Rajas discloses a story of continuous misery and subjugation aggravated by the calamities of the wars with Haidar Ali and Tippu Sultan. No material prosperity was possible in this period. When the hard times were over in 1799, an era of advancement dawned but soon ended in disappointment. Dodda Virarajendra Wodeyar, who had so gallantly freed the country from outside aggression, fell a victim to a mental disease in 1807, just at a time when wise and prudent government was most essential. His successors, Linga Raja and Viraraja II were despotic and allowed no measure of advancement. The only authority on whom one can rely for an account of those times is Lt. Connor who in 1817 conducted a survey for the Government of India and who has recorded in his "Memoir of the Kodagu Survey" a graphic description of the internal condition of Coorg at that period. The Government of the Raja was one of absolute despotism and most elaborate precautions were taken both against criticism of its methods by the people and against communications with or interference by the outside world. The fiscal management was no better. Much of the revenue was expended in charity or rather lavished on the religious mendicants who visited Coorg for different festivals and much more thrown away on puerile and frivolous objects. Commerce and trade were non-existent, a

Revenue
History.

result partly of the absence of transport and partly of the obstacles which the Raja systematically placed in the way of communication with adjoining countries. Rice was the principal product of Coorg. The area then actually under cultivation is not ascertainable but the area of assessed wet land according to the Raja's *Shists* in 1834 was 38,031 acres. Dry farming methods were confined to the eastern parts. Cardamom and pepper were State monopolies and were grown in the Western Ghats. The wasteful practice of cultivating ragi and hill rice by the *Kumri* method seems to have been widespread not only below the ghats but also in Coorg proper.

This method by which food crops were being raised, though not in vogue now, was practised in the hill slopes of the district by the cultivators. The forests were burnt with all foliage which formed a sort of manure, thereby increasing the yielding capacity of the soil. Making use of the monsoon rains, food crops were got out of the *Kumri* soil. This method avoided constant ploughing, manuring and other requirements of agriculture. The *Kumri* method was widely practised in the Coorg and South Kanara regions. In 1817, the revenue of Coorg which then included 580 square miles of the Sulya and Puttur taluks, subsequently merged in South Kanara, amounted to Rs. 6,21,600 and was derived mainly from land tax, house tax, excise, State monopolies (sandal, cardamom and pepper) and the produce of the State farms.

On the assumption of the Government by the British, the then existing administrative organisation of the area was not interfered with. Rules for the conduct of the district functionaries in Coorg were issued in 1834 according to which the revenue system, civil and criminal justice, police, forests and abkari were brought into a comparatively systematic working order. It was but natural that an intelligent race such as the Coorgs should soon become prosperous under the improved conditions. The extent of cereal cultivation was nearly doubled while 70,000 acres of coffee estates were newly opened. It is said that in the time of the Rajas some Moplahs to whom they had given land near Nalknad first grew the coffee shrub from seed, but its successful and profitable production was at first concealed from the Coorgs who were however shrewd enough to find out for themselves that none of the threatened disastrous consequences followed the cultivation of the plant, while there was a ready and lucrative sale for the produce. At that time of the Coorg Rajas and for sometime after, cardamoms were a Government monopoly and the cultivators had to sell their produce at a fixed rate to the Government. The cardamom jungles were subsequently leased by Government and the cultivation thus received an impetus as the out-turn was increased and prices ruled high. The population also rose between 1839 and 1864. It was estimated that in 1839, the population of Coorg was 81,437 and in 1864 it was 1,19,118.

In the revenue history of Coorg, the period between 1865 to 1878 is considered as heralding a stable government and prosperity throughout the area. In a report submitted by Mr. Gustav Haller, who was settlement officer in Coorg in February 1910, there is a graphic description of the progress of the coffee industry which regularised the inflow of revenue. The progress of the industry can be gauged by the fact that the quantity exported was 579 tons in 1857, 3,000 tons in 1867 and 4,880 in 1876. During this period, the planters had to face serious difficulties caused by the enemies of the coffee bush, the borer and the coffee bug being the most formidable. According to the administration report of 1870, the area of land under coffee cultivation was 5,222 acres less than in 1868-69, the decrease being attributed chiefly to the ravages of the borer which had inflicted ruinous damage on many of the most flourishing plantations. In 1871 it was reported that comparatively little further injury had been done. And in 1873 it was stated that a succession of bad seasons and the Bombay crisis which made money so scarce had brought about the ruin of some of the finest properties and tended to destroy the public confidence in coffee cultivation. In spite of all these drawbacks, the years 1865 to 1878 marked a period of great prosperity for coffee cultivation. The land taken up for coffee rose to 84,000 acres and the export of coffee rose to about 5,000 tons. The cultivation of paddy on the other hand suffered to some extent on account of the counter attractions of the coffee estates and the area under paddy fell from 76,176 to 72,733 acres.

Progress during 1865 to 1878.

In this period, the coffee industry appears to have remained most flourishing for a few years in the beginning. New areas were planted up. Planters recognised the need of better cultivation and adequate manuring after good crops. The year 1883 marked the commencement of the decline of coffee and from the account given in the administration report of that year, it appears that its price fell by 40%, a result due chiefly of an over-stocked market and the severe competition from Brazil. The estates on the ghats which were opened without shade were beginning to show signs of irretrievable decline. In 1889, several large European estates on the Sampaje ghat were relinquished wholly or partially and a few years afterwards the estates on the Periambody ghat were resigned to Government. By 1898, all coffee on the ghats had practically disappeared. Although the total holdings and area planted at the close of this period is shown to be greater than at the commencement, the increase in the area was nominal. It is due partly to the fact that the cultivation on *bane* lands, planted with coffee and not previously recorded was brought on to the revenue accounts for the first time after 1886. The area under rice again reflected the condition of coffee and increased steadily from 73,015 to 77,589 acres as coffee declined in price. Towards the end of this period the cultivators in Coorg began to realise the hopelessness of

1879-1898.

continuing coffee cultivation and necessity directed their attention to their rice fields.

1899-1908.

The history of local taxation and the fluctuation of the burden of cesses showed variations. The *dhuli tax* and *mane-hana* or house-tax imposed on agriculturists, both of which had continued from the Rajas' time, and the plough tax (introduced in the interests of education in 1872) amounting altogether to Rs. 27,326 were abolished in 1900. The *dhuli tax* was a tax on paddy. Originally it was a voluntary tax and no compulsion was involved in its levy. After coming into power, the Haleri dynasty considered the feasibility of making the tax obligatory on every cultivating raiyat. The land record cess introduced in 1892 and amounting to Rs. 35,232 was abolished in 1905, while the district fund cess amounting in 1908-1909 to Rs. 30,107 was introduced in 1901. Since 1888-1889 there had been a net increase of Rs. 6,268 in local taxation. Remissions of revenue have been very rare but in 1877, the great famine year in India, remissions to the extent of Rs. 7,350 were granted, while in 1900, payment of revenue to the extent of Rs. 10,636 was postponed.

Rights in
Land.

The revenue system in Coorg is *raiayatwari*, i.e., the Government deals with an individual, who is assumed to be acting on his own account and not to be a middle man. Accordingly, a raiyat who has acquired possession of land is allowed to retain it as long as he pays the Government dues. Even when he becomes a defaulter, only such portion of his land is sold as is sufficient to cover the amount due. Notwithstanding the raiyatwari system there were in the revenue history of the district numerous peculiar tenures whereby the revenue administration became complicated. These peculiar tenures have been described by various writers, but in order to render the different systems more intelligible, a detailed analysis is attempted here. According to the quasi-settlement effected by Lingarajendra in 1812, four different kinds of tenures of land existed, viz., *Jamma*, *Sagu*, *Umbali* and *Jodi*. This arrangement in land tenure was nearly allied to what is called the "Shivappa Naik's Shist". Before proceeding to describe the various tenures, it is essential to know certain general revenue terms. Each rice-cultivated valley was known as a *Kovu* divided in the Rajas' times into plots called *Wargs* averaging about one and-a-half acres in extent. A considerable area of the adjacent forest land was considered necessary for grazing, leaf manure, fire-wood and timber for agricultural purposes and was allotted by the Rajas for each *Warg* in blocks varying from a few acres to 300 acres or more. These allotments were recorded in the revenue accounts of the Raja's *Shists* under the name *Bane*. This land was not ordinarily to be cultivated and only the tree growth was allowed. Low lying *bane* land capable of being brought under paddy was known as *Barike* but was unassessed until brought under cultivation.

Portions of *bane* land specially allotted for dwelling places and farm yards were known as *Hitlumanedalas* while land set apart for a collective village site was termed *Uruguppe*. In the north-eastern part of Coorg, where no *banes* were allotted, the raiyats were allowed to graze their cattle in and take firewood and timber for agricultural purposes from communal lands known as *Urudves*, i.e., village forests. *Urumbales* and *Mande* were communal village lands reserved for panchayat meetings and for dancing on festive occasions. The villagers have the right of grazing in these lands. *Devarakadus* were sacred forests, usually assigned to some particular deity or temple. The right to take firewood for temple worship, material for constructing pandals and timber for repairing the temple was allowed to the temple authorities and servants, while the villagers generally had the rights of way and water, of grazing and of hunting, especially during the *Keil Muhurta* and *Huttari* festivals. *Jamma malle*s were portions of the reserve forests on the Western Ghats in which the hereditary right of growing cardamom on the indigenous system was admitted. These *malle*s were later separately resettled. In the north-eastern tract, inferior dry lands known as *Vontiholas* which were cultivated once in three or four years were formerly allowed to be held free of assessment but in the summary settlement, a nominal rate of three annas per acre was imposed. It is possible that the grant of these lands originally resembled the grant of *banes* in South Coorg and it is noteworthy that in the adjoining Hassan District dry lands known as *Vonti* were granted in former times on very easy terms as a means of encouraging the cultivation of abandoned lands. Assessed dry lands in this area were known as *hola* or *sarige*. In order to protect the margins of wet lands from ingression of cattle, and damage by overhanging branches of trees, the Rajas of Coorg granted the adjoining narrow strips of high-lying land, 16 to 30 feet wide, called *Kuruvas*, free of assessment. No such grants were specified for the *Wargs* in Coorg, but it was an established custom that each wet land could claim a *Gerekadu* which indicated a narrow strip of high land not more than 16 feet in breadth and adjoining the wet land. In the Sampajenad below the ghats, grazing lands known as *hulbugavalus* were granted by the Rajas under similar circumstances.

It is necessary here to describe the tenures under which the lands were held. The ordinary raiyatwari tenure of land held on full assessment was known as *Sagu* but privileged tenures were also freely granted in the past. The result of this policy was that the *Sagu* tenure in Coorg at one time represented only 43% of the total holdings. Lands on which the land revenue had been wholly or partly assigned or released were divided into *Umbli*, *Jamma*, *Jagir*, *Batamanya*, *Sarvamanya*, *Jodi*, *Matha* lands, *Gandumbli* and *Naimannu*. These various tenures were subject

to the condition that they were not to be alienated without the written permission of the Commissioner.

Jamma tenure.

The *Jamma* tenure is the principal special tenure in Coorg and concerns not less than 40,088 acres of wet land as well as the *banes* attached thereto. Its origin has been traced by Sir J. B. Lyall in his note on tenures in Coorg and surrounding countries, dated 14th May 1885. Briefly expressed, it was originally a military service tenure under which land was held on payment of half assessment in consideration of military or semi-military service to be rendered when demanded. *Jamma* lands were granted largely by the Rajas and to a smaller extent by the British Government until 1895 when it was ordered by the Government of India that no more land should be given on this tenure.

Jagir.

Jagir land was held free of all assessment and was granted by the Rajas in recognition of services rendered; there were 63 such grants comprising 587 acres of wet land and the British Government added to this to the extent of 85 more grants aggregating to 1,213 acres. It was held in most cases in perpetuity and in a few cases for a few generations. Some jagirdars were mere assignees of the full land revenue while others were in absolute possession.

Batamanya.

Land was granted on *batamanya* tenure by the Rajas to Brahmins on condition of the performance of certain religious ceremonies. At one time, there were 55 such holdings, covering 493.44 acres of wet land, which were free of all assessment and were alienable. The assignment ceased on alienation.

**Sarvamanya
and Jodi**

Lands were granted under the *Sarvamanya* and *Jodi* tenures between 1788 and 1839 for the benefit of religious institutions on condition of the performance of religious ceremonies. The term *Sarvamanya* refers to lands of which the revenue had been fully relinquished, while *Jodi* relates to those of which only half the revenue had been assigned. At the time of the Inam enquiry (1904), there were 812 grants covering 3,616 acres of wet land and representing an assignment of Rs. 6,090-13-4.

Matha Lands.

Mathas were religious institutions for the residence of ascetics and were intended to give shelter to travellers of the Virasaiva caste and others. These institutions were endowed with land for their maintenance by the Rajas of Coorg who were themselves Virasaivas. The Mathadar was merely the manager of the endowments.

**Gandumbli
and
Naimannu.**

These were village service Inams. The former of these special tenures refers to lands held by patels and the latter to lands held by *Kuluvadis*, i.e., village watchmen. Both tenures were inalienable from the permanent holder of the office.

Lands were granted under the *Umbli* tenure for past **Umbli.** meritorious services. They were originally assessed at 1/10th, 1/4th and 3/10th of the ordinary *Sagu* rate and carried the same service obligations as *Jamma* lands. The grants were perpetual and the lands inalienable, while the assessment was fixed in perpetuity.

The term alienated *banes* or alienated *hitlumanedala* refers **Alienated** to *bane* land or *hitlumanedala* which had been alienated apart **Banes.** from the wet land to which it was originally attached. Such land was liable to assessment from the date of alienation and the rights of the holder in timber were the same as in the case of *bane*. In other respects it was held on the *Sagu* tenure.

Sagu lands were classified as redeemed or unredeemed according to whether the timber rights were paid for by the occupant or not. It is on record that in the former Yelusaviraseeme, the *Sagu* tax was levied on a portion of wet land capable of producing 60 *Kandagas* of grain or 120 *bhutties* by measure at the rate of 16 rupees. The total revenue from *Sagu* holdings amounted in 1869-1870 to Rs. 77,246-15-5. It often happened that a *Sagu* raiyat transferred his land for a certain sum of money in favour of another tenant, but this did not admit the raiyat's claim to proprietorship in the land. On the raiyat relinquishing his land, the name of the first applicant for the same was registered without reference to any private arrangement.

The different holdings enumerated above were liable to three additional taxes payable to Government, *viz.*, ghee tax, *Dhuli* tax and *Mane-hana* or house tax.

The ghee tax amounted to half a seer of ghee for every 100 *bhutties* of land and was paid in consideration of the Government's expense on feasting the Coorgs who assembled at the *Huttari* and Gowri feasts at the Raja's palaces for exhibiting their national dance accompanied by singing and instrumental music.

The *Dhuli paddy* tax was imposed by right on all raiyats. It is of interest to note that in 1868-69 this special levy was commuted into a cash payment of Rs. 3-3-7 per one and a half *bhutti* or 120 seers. Since 1834, the rule was that raiyats cultivating from 25 to 50 *bhutties* of wet land had to pay three-fourths of a *bhutti* of paddy and for 50 and upwards one-and-a-half *bhutti* of paddy to Government.

The *Mane-hana* or house tax was paid by every cultivator at Re. 0-9-7 per family. The 'untouchable' paid half of this amount. Others paid from three annas to Rs. 3 according to trade or caste.

**Growth of
Revenue
System and
Accounts.**

The first revenue settlement which seems to have been reduced to the form of accounts or indeed of which any record is available is that conducted by the Rajas, Dodda Virarajendra and Lingarajendra from 1805 to 1816, the results of which are found in the accounts known as the Raja's *Shists*. These accounts were compiled for each village and were bound together according to *nads* in leather-covered books which were preserved in the Commissioner's office. These books were signed by the Rajas themselves and were considered to be marvels of neatness and accuracy—the Domesday books of Coorg. The assessment was collected in cash and only such raiyats as were unable to pay in cash were allowed to pay in kind, while the *Dhuli-tax* was always paid in kind. Prior to this, it is probable that the revenue administration consisted chiefly in the collection of a more or less fixed proportion of the produce in kind, while land was granted and resumed according to the absolute will and pleasure of the rulers. The management of revenue business was in the hands of *Parpathigars*, two of whom were appointed to the charge of each of the many *nads* into which the area was divided. *Shanbagues* were appointed to assist them in purely clerical work. The *Subedars* in charge of the taluks seem to have been more concerned with the keeping of the peace, exercising judicial functions and carrying out the will of their Raja in miscellaneous matters, than with the details of revenue administration, a state of affairs which continued until 1908.

After the advent of the British Government, this system underwent very little real change, but land holdings were confined to the Raja's original grants unless augmented by subsequent specified dispositions. An annual *Jamabandi* or settlement of the revenue demand commenced as early as 1835 at the time of Captain Le Hardy, the first Superintendent. The writing of the *Jamabandi* accounts was evidently supplementary to the time-honoured *shists*. By a process of gradual evolution, these *jamabandi* accounts became a full statement of the holdings and the annual demand. This process continued up to the time of the summary settlement when, under orders of the Government of India, a regular system of revenue accounts was prescribed consisting primarily of (a) the *Jamabandi* register (a full record of rights), (b) the crop inspection register in which the cultivation of each field was entered annually and (c) the mutation register in which all transfers of lands were recorded. Numerous supplemental accounts dealing with the collection of revenue were also introduced. In 1899, the Coorg Land and Revenue Regulation and the rules framed thereunder superseded the standing orders regarding collection of revenue. The Coorg province at that time was divided into 19 *nads* each in charge of a *Parpathigar*. Each *nad* was again divided into circles consisting of from four to thirty villages under the supervision of a *Shanbogue*. The *Subedars* were responsible for the due performance of their duties

by all the *Parpathigars* in their taluk, while they themselves were subordinate to the Revenue Divisional Officers—the Assistant Commissioner having charge of Padinalknad, the 1st Assistant Commissioner of Kiggatnad and Yedenalknad and the Commissioner of Mercara and Nanjarajpatna. In addition to his charge of these two taluks, the Commissioner exercised a general revenue control over the whole area of Coorg. The revenue administration was undoubtedly simplified by the fact that rice and dry crops were practically the only forms of cultivation. With the advent of the coffee industry, a great change was introduced and the collection of the coffee *halat* (an excise duty of four annas a maund) until 1866 and the levy of assessment subsequent to that date added considerably to the duties of the revenue staff.

For purposes of their revenue settlement, the Coorg Rajas, Virarajendra and Lingarajendra, carried out a survey of all cultivated lands and recorded the result in the *Shists*. The unit of measurement was a rod 16 feet in length which was known as a *Kolu*, while an area of 16 feet square was called a *Sale Kolu* and was approximately 1/170th of an acre. The areas recorded in terms of this survey were found to be remarkably accurate but no attempt was made to measure *banes* or unoccupied lands of any sort, although they were in most cases demarcated with rough stones. About the same time (31st October 1815 to 31st October 1817) a survey of Coorg was made by Lieutenant Connor for geographical purposes in connection with Colonel Lambton's triangulation, which embraced a large portion of South India. It is evident from Lt. Connor's account that his presence was none too acceptable to the Raja and his work was done under strict surveillance. He managed however to produce a most admirable map (Scale 1 inch=1 mile) and to record most interesting descriptions of the country. He made no less than 118 triangulations, ascertained and measured 732 boundary stations and carefully noted and mapped the outlines of the cultivated lands. The first survey operations after the annexation were conducted by the Madras Topographical and Village Boundary Survey Department and extended from 1863 to 1870 during which time the *Devarakadis* (sacred forests), fourteen reserved forests and the major coffee estates were also surveyed and demarcated at a total cost of Rs. 95 per square mile. On the completion of this work, a head surveyor and two deputy surveyors were placed under the orders of the Commissioner to carry out any miscellaneous surveys that might be required in the interests of revenue administration. In 1885, proposals for a revenue survey and settlement of Coorg on the Bombay system, to be effected by the Mysore Revenue Survey, were made by the Chief Commissioner, Sir James Lyall, and accepted in principle by the Government of India. Operations were actually commenced at the end of 1887 and continued till May 1888 during which period the survey of only 36 square miles comprising 82 small villages of very easy

Evolution of
Land Survey

country was completed at a cost of Rs. 762 per square mile. But the rate of progress fell so far short of the forecast on which the estimated expenditure was based that the Government of India ordered the cessation of further operations on financial grounds. The survey was plotted on a scale of eight inches to the mile and was accurate, but the maps were badly prepared and were republished afterwards. In the following year (1889) sanction was obtained to carry out another survey scheme under the direct supervision of the Coorg Revenue Survey Department. Operations began on the 1st April 1890 and the survey of almost the whole province was conducted by October 1892 at a cost of Rs. 1,50,000 or Rs. 136 per square mile, leaving 34 square miles to be done by the Land Records Department. The procedure of that survey was as follows: The main circuits and village boundary traverses were the foundation on which the survey was based, supplemented by traverses carried generally along the rice fields in the valleys starting from and closing on to stations on the circuit or village boundary traverses. These supplementary traverses were marked by a rough stone of about two feet in length and one in breadth, sunk in the ground within a few inches of the surface, and ultimately protected by a cairn of stones or a mound of earth. These stones were shown in the village plans by a triangle. In difficult country, this traverse survey was done by theodolite, while ordinarily the plane table was used. It was decided that the work of field plotting for purposes of assessment should be minimised as much as possible by leaving details, not necessary for that purpose, to be worked out afterwards by the permanent establishment. The field sub-divisions of each *warg*, held under separate contract or title, were accordingly not entered in the maps. The internal details of large waste tracts in which there were no fields or of *bane* holdings in which there were palpably less than ten acres of cultivation, and which were therefore not subject to assessment, were omitted. The survey of disputed boundaries was not carried out by the Survey Department which merely kept a list of such disputes and made no entries regarding them in the land registers and village plans. This work was subsequently carried out by the Land Records Department which had also to correct the many inaccuracies which came to light while dealing with sub-divisions of holdings and tenures and the adjustment of land disputes. It was also found necessary to republish almost all the village maps, owing to the numerous alterations. The existing maps are both useful and correct. Those for the villages are mostly on a scale of eight inches to a mile and show clearly all separately surveyed fields, while very useful *nad* maps on a scale of two inches to a mile have also been prepared, showing natural features, roads and streams and distinguishing by colours the main classes of cultivation. All lands dealt with in the Raja's *Shists* were demarcated with rough stones. The Madras Survey Department also demarcated the villages, estates and

forests which they surveyed, but, in the operations conducted by the Coorg Revenue Survey Department, only the supplementary traverses (numbering 7,200 and known as divisional stones) were marked by stones. In 1895, however, it was decided by the Government of India on the recommendation of the Chief Commissioner that a few more boundary marks should be inserted especially where there was Government waste adjoining private land. These orders were carried out and arrangements made for continuing and maintaining the demarcation of Government lands adjoining cultivation. Experience has shown that the maintenance of numerous survey marks under the conditions which prevail in Coorg is a matter of great difficulty. The heavy rain, the rapid growth of grass, weeds and jungle and the physical peculiarities of the country are all elements which have to be seriously considered and which greatly enhance the difficulty of maintenance. The Government of India, in their letter dated the 12th February 1907, ordered that the Settlement Officer should endeavour to bring the map and the record of rights of every village up-to-date in all particulars, not only because such up-to-date records formed the best basis for an equitable distribution of the assessment but because it was desirable that the opportunity should be taken to make the record complete and accurate and to train the village officers so that they might be thoroughly competent after the settlement was completed to keep up-to-date both the village map and the record.

The first revenue settlement was that conducted by the Rajas, Doddavirarajendra and Linga Raja, during the years 1805 to 1816. From that period until 1895, no regular attempt at revision was made. The necessity for a resettlement then attracted the attention of Government, but as no sufficient statistics existed, upon which it could be based, a summary settlement (to be in force for ten years) was ordered during the currency of which statistics were to be collected to form the basis of the regular resettlement. The summary settlement was carried out in 1896 in accordance with instructions conveyed by the Government of India, and under the orders of the Chief Commissioner of Coorg, Sir William Mackworth Young. The proposals of the Chief Commissioner for the summary settlement were approved by the Government of India in 1897 and ultimately sanctioned in 1898. The main features and financial results of this settlement were an enhancement of one anna in the rupee on all revenue other than that assessed on coffee, pepper and arecanut cultivation which realised Rs. 11,891-9-11, an addition of four annas an acre to the ordinary two rupee coffee rate in the case of the best estates not held under title deeds which realised Rs. 1,608-15-4, a new assessment of three annas an acre on *Vontiholas*—hitherto unassessed dry crop lands in North Coorg—which realised Rs. 648-7-1, and a slight increase of assessment on arecanut and pepper gardens which realised Rs. 424-11-4. The total enhancement of assessment was Rs. 14,573-11-8. The nume-

Summary
Settlement
of 1896.

rous excess areas of occupation discovered by the revenue survey (1890-1892) were also assessed for the first time and resulted in revenue amounting to Rs. 45,568-4-4. Including this amount the increase in the revenue demand aggregated to Rs. 60,142. On the expiry of the decade for which the summary settlement was sanctioned, the Chief Commissioner addressed the Government of India in 1906 and the issue of a notification under Rule 49 of the Coorg Land and Revenue Regulation, 1899, authorizing a general reassessment of the land revenue of Coorg, was sanctioned in October 1906. The necessary staff was sanctioned and the resettlement operations were commenced in November of that year.

Soil Classification.

The Rajas' settlement was based upon a soil classification which was comparatively elaborate and recognised the fundamental principle that in the case of wet cultivation in so hilly a country as Coorg an adequate water supply was the first essential. Accordingly, wet lands were divided into seven classes by consideration of their comparative elevation. The best dry lands were similarly divided, while *Vontiholas* (inferior dry lands) were classed according to soil as red, black, sandy and gravelly. Before fixing the assessment of wet lands, however, these seven classes were further divided according to their productivity. Virarajendra ordained eleven and his successor nine classes and these classes were arranged in the order of the number of seers of paddy which a *Sale Kolu* (256 square feet) of the land was assumed to be able to produce. It is quite evident that, however careful the soil classification and however accurate the survey, the arbitrary fixing of the co-efficient of productivity must have vitiated the equity of the final result. No information is forthcoming to show how this element was determined but the inequality of some of the rates which are to all intents and purposes the rates of the Rajas' settlement tends to prove that it was very arbitrarily fixed. The rates at which these classes were assessed at the Rajas' time are as follows :—

Statement of Rajas' rates for Coorg proper with explanation

Class of soil (Dara)	Area in Sale Kolu required to produce one bhutty of grain	Area in Sale Kolu required to produce 100 bhutties	Equivalent of Column 3 expressed in acres	Rate per acre imposed by Dodda-viraraja	Rate imposed by Lingaraja
1	2	3	4	5	6
				Rs. A. P.	Rs. A. P.
1	20	2000	11.76	1 2 1	..
2	13½	1333½	7.84	1 11 2	..
3	10	1000	5.88	2 4 2	1 11 2
4	8	800	4.70	2 13 3	2 2 0
5	6½	666½	3.91	3 6 5	2 8 11
6	5 5/7	571	3.35	3 15 7	2 15 9
7	5	500	2.94	4 8 5	3 6 5
8	4 4/9	444 4/9	2.61	5 1 9	3 13 3
9	4	400	2.35	5 10 7	4 4 1
10	3 7/11	363 7/11	2.13	6 4 0	4 11 1
11	3½	333½	1.95	6 13 2	5 2 0

At the time of the Rajas, the calculations were so complicated that to a revenue assessment official to-day the figures pose a formidable problem. The basis was *Sale Kolu* which admitted the production of one *bhutti* of food grains. Two thousand *Sale Kolus* corresponded to 11 acres and 78 guntas i.e. roughly 166 *Sale Kolus* represented an acre of land. A cultivator who had 2,000 *Sale Kolus* of land had to pay roughly Rs. 15 as tax.

In accordance with the instructions received from the Government of India, soil classification for purposes of settlement was carried out only in the case of wet and dry crop land, excluding plantation areas. Wet lands were classified according to their soil, sufficiency of irrigation and comparative elevation. It was originally ordered that only two classes of soil should be recognised—loam and sandy soil—but it was subsequently found that the difference between the best and worst varieties was so great and the intermediate varieties so numerous that it was necessary to adopt an intermediate class—sandy loam. Soil containing two-thirds and upwards of loam was classed as loam, that containing two-thirds and upwards of sand as sandy and the rest as sandy loam. Classification according to water supply was made under three heads according to the supply, the source being unimportant. A further distinction was made between high-lying and low-lying lands and this was necessary because of the rapidity with which water flowed. As a result of these, the soil classification had three divisions according to soil, three according to quantity of water supply and two according to elevation and these in combination provided 18 grades of land rearranged for assessment purposes into eight classes. These classes are known in the settlement language of the Madras Presidency as *tarams*—a term which was also adopted in Coorg. The *tarams* finally arranged in order of merit were as follows:—

First taram.—Loam, low-lying with abundant supply.

Second taram.—Sandy loam, low-lying with abundant supply.

Third taram.—Loam low-lying with sufficient supply, loam high-lying with abundant supply, sandy soil, low-lying with abundant supply.

Fourth taram.—Sandy loam low-lying with sufficient supply, sandy loam, high-lying with abundant supply and loam high-lying with sufficient supply.

Fifth taram.—Sandy loam, low-lying with sufficient supply, sandy soil high-lying with abundant supply.

Sixth taram.—Sandy loam, high-lying with sufficient supply,

Seventh taram.—Sandy soil high-lying with sufficient supply.

Eighth taram.—Loam and sandy.

Great care was taken to find out whether the water supply was abundant, sufficient or insufficient. In determining this, the classifier was guided by the conditions of the tank, moisture in the field, the character of stubble, entries in crop inspection registers and information gathered from the cultivators. Wet lands had to be divided into high-lying and low-lying lands. It was customary in the Madras Presidency to allude to unprofitable area under the head "allowances for unculturable waste". This subject deserved special consideration in Coorg, where there was much loss of ground on the terraced fields owing to bunding. Even in the low-lying fields the bunds had to be erected to resist the heavy south-west monsoon. Sufficient data were collected in 1894-1895 by actual measurement of these bunds for the whole of Yedenalknad taluk and on such data, a deduction of five, ten, fifteen and twenty per cent for bunds of a width of 5-10, 10-15, 15-20 and 20 or more feet was allowed in the summary settlement (1896-97). No deduction was allowed for bunds of less than five feet. Some allowance was however considered necessary for the small bunds and a deduction of two-and-half per cent was made in the re-settlement.

Second wet crops were raised in the Tavunad-Sampaje nad and in some parts of the Mercara and Nanjarajpatna taluks. In the latter two taluks, they were not of yearly occurrence being entirely dependent on the north-east monsoon and therefore no extra assessment was imposed on these lands. But for those situated in the Tavunad-Sampajenad area, the system prevailing in Malabar and South Kanara was adopted, *viz.*, the charge for the second crop on all lands which yielded two wet crops was consolidated with the ordinary wet rate by the addition of one-quarter of the single crop assessment.

**Revenue
Settlement
1907-1913.**

The settlement operations of the period from 1907 to 1913 had some background. Until 1895, the land revenue continued to be collected in accordance with the settlement conducted by the Rajas between 1805 and 1816, the demand from year to year being recorded in an annual *jamabandi* or settlement of demand. From 1896 right up to the revenue settlement of 1907-1913, the land revenue was levied in accordance with the summary settlement effected in 1896. In the case of land already assessed, the summary settlement merely consisted as a rule in the making of small uniform additions to the various rates in force, the principal object being to assert in practical form the right of Government to enhance the assessment on lands held under a privileged tenure. The population of Coorg according to the Census of 1901 was only 1,80,607 or 114 to the square mile which approximated to what

was found at that time in the Nilgiris. Of the total population, not less than 1,46,000 were dependent on agriculture; of this number, about 28,550 workers in coffee estates were residents of other districts. The internal agricultural population was therefore about 1,18,000 or an average of 74 to the square mile, or only 111 if the 529.19 square miles of reserved forests are excluded. There was hardly any cattle breeding and practically no industry except agriculture, the principal exports being coffee, rice, cardamom, oranges and sandalwood. For some 20 years after the annexation, rice and dry crops were almost the only forms of cultivation. The settlement officer has given a summary of the economic history of the area from about 1789 to 1908. During the period 1834 to 1864, the population rose from 81,000 to 1,19,000. The first coffee estate was opened in 1854 and by 1864, 70,000 acres had been taken up for coffee cultivation. The years 1865 to 1878 marked a period of great prosperity. The land taken up for coffee rose to 84,000 acres and the export of coffee rose to about 5,000 tons. The cultivation of rice on the other hand suffered to some extent on account of the counter attractions of the coffee estates and the area under paddy fell from 76,176 to 72,733 acres.

A striking feature of the tenures in Coorg at the time of the 1907 settlement was the very large proportion of cultivated land held either entirely free of assessment or at privileged rates. The following figures give the acreage.

Held free of assessment.—

		<i>Wet</i>	<i>Dry</i>
Jagir	..	1,588	212
Batamanya	..	247	216
Sarvamanya	..	354	38
Matha lands	..	1,229	225
Gandumbli	..	551	603
Naimannu	..	165	196

Paying half the normal assessment.—

Jamma	..	40,088	191
Jodi	..	2,857	367
Naimannu	..	311	158

Paying less than half the normal.—

Umbli	..	7,400	38
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It will be seen from the above statement that almost one third of the assessed wet area was being held free of assessment. The Rajas' settlement divided wet lands and the better dry lands into

seven classes according to their relative elevation and consequent capacity for receiving and retaining water. Inferior dry lands or *Vontiholas* were not assessed. The wet lands and the superior dry lands were assessed in proportion to their productivity, each class according to elevation being sub-divided into nine or eleven classes. In the old Sampajenad in which only eight unimportant villages were situated a special classification was adopted. The land was divided into three groups according to water supply and each group was sub-divided into seven classes according to productivity. A cess of two annas ten pies was added in the Sampajenad tract to the ordinary assessment. In the settlement operations, alluvial lands were treated as a separate class capable of bearing a slightly higher special assessment and the remaining wet lands were divided into three classes. Of these factors, sufficiency of water was found to be the most important, elevation came next and the quality of the soil last. The principal crops in Coorg were rice, coffee, ragi and pulses, oranges and other plantation products. In 1907 the money value of the coffee and rice crops was approximately the same, both being between Rs. 30 and 40 lakhs, but from the point of view of the area, paddy was incomparably the more important. The bulk of the coffee was produced in a comparatively small number of estates which employed immigrant labour. Paddy was grown throughout the area and on it the resident agriculturist was almost entirely dependent. While paddy represented about 80,000 acres, the total area under dry field crops seldom exceeded 10,000 acres and was confined almost entirely to the north-east of Nanjarajpatna taluk.

The cultivation expenses of good land, well cultivated, were found by the settlement officer to amount at a liberal estimate to about Rs. 25 per acre. For the first six *tarams* the expenses of cultivation were assumed at rates ranging from Rs. 25 to Rs. 16, for *taram* 7 at Rs. 12 and for *taram* 8 at Rs. 8. In South Kanara, the rates adopted varied from Rs. 13-8-0 to Rs. 8 and in Malabar from Rs. 12-8-0 to Rs. 8. The settlement authorities attribute the difference in the estimates in a large measure to the fact that in Coorg the rice crop takes about seven and a half months as against four and a half or five months in South Kanara or Malabar. An allowance of seven and a half per cent was made on account of vicissitudes of season for, although distress was almost unknown, unfavourable distribution of rainfall led to considerable variations in the outturn. At the time of the settlement, the sale value of land was particularly noted. The settlement officer arrived at the conclusion that in Coorg land commanded a much smaller value than similar land in the Madras Presidency. This conclusion of the settlement officer was hardly convincing to the Chief Commissioner. According to the mutation registers maintained since 1896, the average price per acre of wet land in 1907, with *bane* attached to it, varied from Rs. 34 in Kiggatnad to Rs. 170 in the Yedenalknad taluk. A general enquiry revealed the normal

value to range from Rs. 70 to Rs. 200 per acre. In Coorg only six per cent of the wet land produced more than one crop while in South Kanara according to the settlement report for the year 1902 *Majil* land which produced annually two crops including at least one of paddy was estimated at only from Rs. 25 to Rs. 100 an acre and *baiyal* land which produced three crops, with two at least of paddy, was estimated at from Rs. 100 to Rs. 250, going up sometimes to Rs. 800 or Rs. 1,000. But whatever the comparative value of wet land in Coorg, the settlement officer had good grounds for his opinion that it was the produce of the poorer qualities of soil which alone came into the markets and that these under the Rajas' settlement bore an unduly high assessment as compared with the lands of better quality.

The Government of India directed that the settlement officer, after working out estimates of gross produce and net profits, should calculate for the different classes of soil, the rates which in his opinion would represent a fair assessment, such rates being proportioned to each other in accordance with the ascertained rental values where available. These rates should then be tested by the settlement officer's opinion as to the increase or decrease as the case may be which should result from the settlement operations in the case of each taluk and where necessary should be altered accordingly. Mr. Gustav Haller who was the settlement officer wrote a general report and submitted the same to the Chief Commissioner in February 1910. At the time of writing his report, the settlement operations with regard to the Kiggatnad and Padinalknad taluks were completed. The settlement officer had come to the conclusion in his general report that it was impossible in Coorg to utilise rental values as an absolute criterion in refixing the assessment. Competition had not exerted its full force. The renting value of land did not represent a full and fair economic rent and was not equivalent to the true net profits of cultivation. Absentee land-lords were extremely rare, the tenant class being almost non-existent. As a rule, leases were found only where the landlord had more land than he could conveniently cultivate and where the tenant was a resident of the same village with insufficient land of his own for the maintenance of his family.

**Proposed
rates of
assessment.**

Proposals for the assessment of dry crops would be discussed later as almost the whole of the Nanjarajpatna taluk comes under dry crops. The crops now being discussed are paddy and plantation crops. As regards the latter, only a few minor proposals remained to receive the approval of the Government of India, interim orders having already been conveyed. The orders already received were as follows. The rates of assessment already in force remained unaltered, viz., Rs. 2-4-0 per acre for the best estates except those held at Rs. 2 under specific title deeds and Rs. 2 per acre for other estates. A temporary reduction of these rates was proposed to be granted from time to time when the land was

unable to bear the full assessment. Coffee lands on which coffee cultivation had been abandoned and on which cardamoms were cultivated continued to be assessed at Re. 1 per acre.

Wet Land.—The maximum rates proposed by the settlement officer for wet lands were as follows :—

Alluvial land	..	Rs. 5-0-0 per acre
Taram I	..	Rs. 4-12-0 per acre
Taram II	..	Rs. 4-8-0 per acre
Taram III	..	Rs. 4-4-0 per acre
Taram IV	..	Rs. 3-12-0 per acre
Taram V	..	Rs. 3-8-0 per acre
Taram VI	..	Rs. 3-4-0 per acre
Taram VII	..	Rs. 2-12-0 per acre
Taram VIII	..	Rs. 1-4-0 per acre

The above rates were worked out by the settlement officer upon a general consideration of what would be a fair assessment on the lands in Padinalknad and Kiggatnad taluks. In accordance with the instructions of the Government of India to frame not only a gross produce estimate but also a net profits estimate, the settlement officer took into account all necessary data available. The value of straw was not considered in arriving at the net profits of cultivation. This concession to the raiyats did not benefit them, as cost of feeding the ploughing bullocks was omitted while calculating the cultivation expenses.

Oranges in 1907 were cultivated on 2,862 acres, a large portion of which however was entitled under the rules to be free of assessment. A rough estimate of the value of the crop raised in orange orchards was Rs. 1,00,000 per annum. The rates of assessment which were in force since 1897, varied from Rs. 2 to annas eight an acre. No alteration of the rates was proposed. Pepper was doing well in Coorg. The area under pepper in 1907 was 3,184 acres. It was proposed to continue the rates under pepper at the same rates as coffee estates. The settlement authorities proposed to reduce from eight annas to four annas per acre the assessment on land from which coffee had gone out. These lands remained as grazing fields for cattle. The Chief Commissioner accepted this proposal except that in the case of coffee lands acquired under the waste land rules and held under a title deed, the already existing rate of eight annas should be maintained. The Kiggatnad taluk was the most southerly of the then five taluks of Coorg. Of the total area of 269,343 acres, no less than 118,908 acres were under Government forests. At the same time, the relative flatness of the taluk enabled the cultivation of broad stretches of paddy lands, the area of assessed rice lands for 1907-1908 being 29,805 acres out of a total paddy acreage of 96,536 for the whole Coorg area. During the eleven years ending

1907-1908, an average of almost 20% of the rice lands remained uncultivated. The population of the taluk at the time of the settlement was 37,000 which was distributed over 68 villages and showed a satisfactory increase over the figures for 1891 and 1881. The land revenue from wet lands in respect of this taluk rose from Rs. 49,000 in 1888-1889 to Rs. 65,000 in 1908-1909. During the same period, the revenue derived from coffee lands fell from Rs. 15,200 to Rs. 11,800. In the Padinalknad taluk, the wet land demand rose steadily from Rs. 17,296 in 1888-1889 to Rs. 25,270 in 1908-1909.

As a result of the 1907-1913 settlement, the total amount assessed on all classes of cultivated lands stood at Rs. 3,45,066. The area under cultivation at that time was 2,17,796 acres. The breakup of figures is as follows :—

Result of the Settlement.

Wet lands.—97,856 acres with an assessment of Rs. 2,22,150.

Dry lands.—20,659 acres with an assessment of Rs. 13,714-1-0.

Coffee Estates.—84,042 acres with an assessment of Rs. 97,966-8-0.

Cardamoms.—9,838 acres with an assessment of Rs. 9,352-1-0.

Oranges.—4,258 acres with an assessment of Rs. 1,005-1-0.

Arecanut and Coconuts.—213 acres with an assessment of Rs. 763-10-0.

Pepper Khans.—930 acres with an assessment of Rs. 115.

Assessment
Rates.

On account of the settlement, the following rates were levied.

RATES FOR KIGGATNAD AND YEDENALKNAD.

Taram	Units			
	1-6	7-9 & 10-12	13-16-17-20	21-24
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Alluvial ..	5 0 0	4 14 0	4 12 0	4 8 0
1 ..	4 12 0	4 10 0	4 8 0	4 4 0
2 ..	4 8 0	4 6 0	4 4 0	4 0 0
3 ..	4 4 0	4 2 0	4 0 0	3 12 0
4 ..	3 12 0	3 10 0	3 8 0	3 4 0
5 ..	3 8 0	3 6 0	3 4 0	3 0 0
6 ..	3 4 0	3 2 0	3 0 0	2 12 0
7 ..	2 12 0	2 10 0	2 8 0	2 4 0
8 ..	1 4 0	1 2 0	1 0 0	0 12 0

RATES FOR PADINALKNAD, MERCARA AND NANJARAJPATNA TALUKS.

Taram	Units					
	1-6	7-9	10-12	13-16	17-20	21-24
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Alluvial ..	5 0 0	4 14 0	4 12 0	4 10 0	4 6 0	4 2 0
1 ..	4 12 0	4 10 0	4 8 0	4 6 0	4 2 0	3 14 0
2 ..	4 8 0	4 6 0	4 4 0	4 2 0	3 14 0	3 10 0
3 ..	4 4 0	4 2 0	4 0 0	3 14 0	3 10 0	3 6 0
4 ..	3 12 0	3 10 0	3 8 0	3 8 0	3 6 0	3 2 0
5 ..	3 8 0	3 6 0	3 4 0	3 2 0	2 14 0	2 10 0
6 ..	3 4 0	3 2 0	3 0 0	2 14 0	2 10 0	2 6 0
7 ..	2 12 0	2 10 0	2 8 0	2 6 0	2 2 0	1 14 0
8 ..	1 4 0	1 2 0	1 0 0	0 14 0	0 10 0	0 6 0

DRY RATES FOR NANJARAJPATNA TALUK

Soil	Taram	For	For the rest
		Nanjarajpatna hobli	of the taluk
		Rs. a. p.	Rs. a. p.
Black cotton ..	1	2 0 0	1 0 0
Loam ..	2	1 8 0	0 14 0
Sandy loam ..	3	1 0 0	0 12 0
Sandy soil ..	4	0 12 0	0 8 0
Gravelly soil ..	5	0 8 0	0 6 0
	Grazing land.	0 4 0	0 4 0

The rates for coconut gardens were assessed from Rs. 2 to Rs. 8 per acre while for arecanuts, the rates varied from Rs. 1-8-0 to Rs. 7-0-0.

Coffee rates.—The assessment rates for coffee lands were as follows :—

If one-fourth or more of the area contained good coffee or pepper, the rate levied was Rs. 2 per acre.

If one-fourth or more of the area contained indifferent coffee or pepper, the rate was Re. 1 per acre.

If less than one-fourth of the area contained good coffee or pepper, the rate was Re. 1 per acre.

If less than one-fourth of the area contained indifferent coffee or pepper, the rate was annas eight.

The procedure for settlement of lands, though peculiar in Coorg, did not materially affect the classification. Definite instructions were issued by the Government of India to follow the usage and custom which prevailed in the tract having regard to the various land tenures. Each classifier appointed for the purpose had to take up a village which was assigned to him by the settlement officer and finish his work in due course. The classifier had with him the village map, the latest *jamabandi* registers for wet and dry lands, coffee lands and *banes*. He had also with him the crop inspection registers since 1898 to 1899 together with the mutation register. Before the work of settlement was actually commenced, the classifier had to post in a conspicuous place of the village, a copy of the Chief Commissioner's notification announcing that the settlement operations had begun. The classification of wet lands had to be taken up first and all details had to be carefully entered on a prescribed form. Great care was taken to find out whether the water supply was abundant, sufficient or insufficient. In determining this, the classifier was guided by the condition of the tank, moisture in the fields, the character of stubble, entries in crop inspection registers and information gathered from the cultivators. The classifier divided the wet lands into high-lying and low-lying lands. The various tenures like *sagu*, *jamma*, *umbli*, *jodi*, *jahgir*, leased or otherwise were entered in the separate column. After ascertaining the position of the occupied land, the classifier recorded all survey numbers with areas. All improvements made by the land holder such as construction of tanks, channels, anicuts, embankments and drainage were noted. After completion of the wet lands, the classifier had to attend to coffee and dry lands. Each information had to be recorded from field inspections. It was the duty of the classifier to bring to the notice of the settlement officer

**Settlement
Procedure.**

any inaccuracies found in the village map, whether due to mistakes in the survey or to omissions on the part of the Land Records Department.

The following terms were in general use at the time of settlement.

Unalienated banes (*jamma*, *sagu*, *jodi*, *jahgir*, and *umbli*) of which ten acres were cultivated free of assessment. These banes were attached to the wet lands and were obtained by the owners prior to 21st May 1886. Cultivation not exceeding ten acres was totally exempted from assessment. But there were a few exceptional cases. Europeans who owned such banes could not claim the privilege of free assessment for ten acres. A few indigenous coffee planters were also debarred from this privilege. As long as the bane was uncultivated, no assessment was levied.

Alienated banes.—Coffee cultivation in these alienated banes was assessed from the date of cultivation at Rs. 2 or Rs. 2-4-0 per acre. The uncultivated area was assessed at annas four per acre.

Paisari lands.—These lands were granted by the Government under the waste land or other rules. If they were bought under the waste land rules they were held free of assessment for four years. Then they paid Re. 1-0-0 per acre from the fourth to the twelfth year. From the 13th year, they were liable to pay at the full rate, viz., Rs. 2 per acre.

Hitlumanedalas.—These were intended for dwelling places of cultivators. In *hitlumanedalas* all cultivation within one acre was free of assessment. These *hitlumanedalas* varied in size from one-fourth to 15 acres or more.

Bidukulas.—These were house sites for non-agriculturists paying house tax according to the class of the occupant ranging from Re. 0-4-10 to Rs. 3-3-3 per annum. If the *Bidukulas* were put under cultivation, the land was assessed at the ordinary rates.

Government Paisaris.—These were waste lands belonging to Government and include *Devarakadus*, *Urudves* and *Urumbales*.

Since the designations used to represent the tenures of these various classes of land were found unsatisfactory, the following terms came into force since the settlement date (1907-1913)—privileged bane (*jamma*, *sagu*, *jodi*, *jahgir* and *umbli*), unprivileged bane (*jamma*, *sagu*, and *jodi*), alienated bane, *sagu* land, *hitlu*, alienated *hitlu*, house site, leased cardamom *malles*, cardamom *sagu* and *paisari*.

Mercara Taluk.—The assessed area of wet land in the Mercara taluk at the time of the revision of assessment in 1911 was 11,719 acres of which about 2,576 acres representing 22% of the

total area were fallow since 1897. Almost the entire fallow land consisted of uncultivated lands retained as pasture by coffee planters. Dry cultivation was being pursued only in eight of the eastern villages to an extent of 213.44 acres. Except in a few gardens in the Monnangeri village below the ghats, arecanut and coconut were not being cultivated. The total area of coffee lands in the taluk was 23,629 acres. The assessment for the whole taluk at the time of the last settlement was Rs. 52,619-9-10. It was proposed to increase this to Rs. 54,324-12-9, the net increase being 3.24%.

Padinalknad Taluk.—The assessed area under paddy in 1908 was 15,915 acres of which 2,511 acres were uncultivated. There was a steady increase under paddy cultivation in the assessed area since 1897-1898 in all *nads* amounting to a total increase of 979 acres of which 354 acres were unassessed waste taken up for wet cultivation. The climate in this taluk is too damp for dry cultivation. Arecanut and coconut thrive well in Sampajenad. Coffee was formerly grown extensively. Indeed, its cultivation originated in Nalknad and the famous Nalknad coffee seed was once much in demand. At the time of revision, coffee was grown in 13,362 acres. The assessment for the whole taluk at the time of the last settlement was Rs. 38,986-15-10. It was proposed to increase this to Rs. 42,018-2-7, the net increase being 7.77%.

Kiggatnad Taluk.—In connection with the summary settlement in 1896, Mr. Meikli John, Commissioner of Coorg, remarked as follows on the condition of the people of this taluk: "Most rice lands are dependent on the rains, which here are not so certain as in North Coorg and almost every third year there is a partial failure of crops for want of water". Since this was written, no marked improvement was seen even in 1910. Only two channels of some importance were constructed. But there had been a steady decline in the coffee industry. At the time of the revision (1910) there were 30,078 acres of wet land, 11,669 acres of coffee land and 889 acres of orange orchards. The old assessment for the taluk was Rs. 76,926-1-6. This was proposed to be enhanced to Rs. 78,171-6-6, the net increase being 1.62%.

Yedenalknad Taluk.—From available figures, it is seen that the total assessed area of wet lands in this taluk at the time of the revision was 19,877 acres. The total area of coffee land was 30,538 acres. There were 3,221 acres of orange orchards. About 30 square miles of the taluk lie in the Western Ghats, with no prominent peaks but containing splendid scenery. There is another name for this taluk. It is called the bamboo area because the jungles have a profusion of bamboos. At the old assessment rates, the revenue demand for this taluk was Rs. 87,348-11-3. This was proposed to be enhanced to Rs. 91,414-11-8, the net increase being 4.65%.

Nanjarajpatna Taluk.— There was no taluk in the Coorg area which presented such a variety in climate as well as in surface as the Nanjarajpatna taluk. Half the area of the taluk chiefly to the east was plain country resembling that of the adjoining Mysore district while the western portion rose from undulating ground to steep grass hills covered here and there by isolated forests which gradually became more dense until the impenetrable jungle of the very steep Western Ghats was reached. The Nanjarajpatna Kanive hobli was cultivated almost exclusively with dry crops, while rice was the chief product in the northern hoblis. At the time of the revision, the taluk had 19,551 acres of wet land, 20,307 acres of dry land and 13,788 acres of coffee land. The old demand stood at Rs. 72,517-3-6. This was proposed to be enhanced to Rs. 75,935-7-6, the net increase being 4.71%.

The settlement report consisting of a general report for the entire Coorg area and separate proposals for the settlement of the Kiggatnad and Padinalknad taluks were submitted to the Chief Commissioner on the 10th February 1910 and forwarded to the Government of India with the Chief Commissioner's review dated 28th June 1910. The orders of the Government of India sanctioning the proposals were received in September 1910. Accordingly, the revised assessment was introduced for the Kiggatnad and Padinalknad taluks in 1911 and came into force in 1912. The reports for the other taluks were subsequently submitted and the final sanction of the Chief Commissioner was received on 7th March 1913 in respect of Nanjarajpatna and Mercara taluks and on 25th March 1913 in respect of Yedenalknad taluk.

It is now about half a century since the revisional assessment rates were fixed in Coorg. The revision settlement report in respect of the present three taluks of the district (Mercara, Virajpet and Somwarpet) was published in June 1964 and the Government have since approved the same in their order dated 25th May 1965.

**Land
Revenue
Collection.**

Prior to 1899, the collection of assessed land revenue was regulated by standing orders called the collection of revenue standing orders which were the legal basis of revenue administration. When these standing orders were in force, the land revenue derived was as follows :—

Year	Rs.
1834-35	89,915
1848-50	1,27,119
1859-60	1,62,665
1869-70	1,70,073
1875-76	2,30,082

In 1899, the Coorg Government enacted a law called the Coorg Land and Revenue Regulation which replaced the old standing orders. This law has since been replaced by the New Mysore Land Revenue Code which came into force in 1964. Before discussing the revenue demand and collection of the assessed revenue, it is necessary here to give a statement of the revenue demand figures from 1886 which are readily available. The following table indicates the statement of land revenue including all cesses.

Year	Rs.
1886-87	3,35,141
1896-97	4,48,123
1906-07	3,59,224
1907-08	3,62,076
1908-09	3,62,974

The sudden rise in the demand in the year 1896-97 was due to the summary settlement. The coffee demand which is nearly one-third of the total revenue demand forms the principal item of the Coorg revenue realisations. The following figures of the coffee estate revenue are readily available since 1888-89. The following table indicates the actual demand in respect of coffee lands.

Year	Rs.
1888-89	1,36,995
1898-99	1,46,912
1904-05	1,11,925
1908-09	1,08,648

From the above table it is seen that the demand relating to coffee was showing a downward trend. But the process of the survival of the fittest has eliminated most of the inferior cultivation and what now remains is likely to hold its own for many years to come.

The land revenue demand in 1924-25 was Rs. 3,72,009 and this demand increased to Rs. 3,85,862 in 1932-33. For 20 years thereafter the demand did not show any appreciable variations. In 1951-52, the demand was Rs. 3,83,317 which increased to Rs. 4,80,694 in 1954-55. In 1955-56, just prior to the States' reorganisation, the revenue demand was Rs. 6,02,203.

With the introduction of the District Fund Regulation of 1900, the *dhuli*-tax and plough tax were abolished and a new local cess at one anna in the rupee on the land revenue assessment—the District Fund Cess—was introduced. This new cess came into existence in 1901-1902. The Land Record or Village Officers' Cess was abolished in 1905-1906 under orders of the Government of India.

Ordinary land revenue is payable in three instalments under the Coorg Land and Revenue Regulation (1899) at the rate of four annas in the rupee in January, six annas in the rupee in February and six annas in the rupee in March. The assessment on the lands on which the *Vaishaka* crop is raised (a very small area) is collected in four equal instalments in the months of September, October, November and December. Cardamom assessment is collected in two equal instalments falling due on the 20th January and 20th February. These instalment collections were authorised in 1903 and 1904. During the years, the procedure relating to collection of revenue has been made more strict, a fact which has tended to accentuate the results of the summary settlement.

At the time of the revision of assessment (1913), Coorg was divided into five taluks with 19 *nads*, each *nad* being under the charge of a *Parpathigar*. Each *nad* was again divided into circles consisting of from four to thirty villages under the supervision of a *Shanbogue*. The *Subedars* in charge of taluks were responsible for the due performance of their duties by all the *Parpathigars*, while they again worked under the supervision of the Revenue Divisional Officer. The Coorg district has now three taluks, each being administered by a *Tahsildar* for revenue purposes.

Under the Coorg Land and Revenue Regulation, 1899, seasonal remissions are given, whenever crops fail due to natural distress. In addition to seasonal remissions, reduction of assessment is allowed on deteriorated coffee estates also.

The land revenue demand varies from taluk to taluk and is not uniform because of several factors like the soil classification, irrigation facilities and nearness to markets. A statement showing the land revenue demand for the year 1961-62 is appended at the end of the chapter.

The settlement effected in 1913 did not touch the rubber cultivation. A large company, the Kadamakal Rubber Syndicate, opened some rubber plantations in the Monnangeri, Made and Galibeedu villages in the Mercara taluk. The rubber trees were planted in Monnangeri and Made in abandoned coffee lands and in Galibeedu in virgin forests. The land was granted according to the rules laid down in a Government notification dated 29th April 1909. Under this notification, the land so granted to rubber cultivators was made free of assessment for eight years from the date of plantation. Thereafter an assessment of Rs. 2 per acre was levied. This rate was subject to revision at the end of 30 years. The total area planted at the time of the Government's permission was 1182.12 acres.

Resettlement Operations (1950-56).— The erstwhile Government of Coorg conducted resettlement operations between the years 1950-1956. At the time of the re-settlement the area of assessed fields was as follows :

Wet cultivation	..	1,03,647.42 acres
Coffee	..	94,184.19 acres
Orange	..	28,203.75 acres
Cardamom	..	13,904.79 acres
Dry crop	..	20,900.92 acres
Pepper	..	479.46 acres
Coconuts	..	474.83 acres
Arecanut	..	531.11 acres
Rubber	..	3,943.36 acres
Tea	..	1,222.40 acres
Mango	..	3.04 acres
<i>Bane</i> (Grazing land attached to wet jamma land called Inam all unassessed).		2,02,590.08 acres
<i>Paisaris</i> called as <i>Kharab</i> lands belonging to Government.	..	4,32,254.47 $\frac{3}{4}$ acres

During 1922-23, the Government of Coorg attempted to have a fresh survey of all cultivated lands in order to arrive at a correct assessment of numbers. But it had to be given up because of the huge cost involved.

A description of the district's land distribution pattern is **Land Reforms.** necessary before attempting to discuss the landlord-tenant relationship which has assumed importance of late. There are in all 51,523 land holdings covering an area of 3,12,119 acres. This gives roughly six acres for each holding. But in the size group below five acres there are 42,112 holdings having an area of 1,27,790 acres. Roughly, this comes to about three acres per holding which obviously is uneconomic. Only 237 holdings in Coorg have 100 acres or more in each holding. The district has particularly a large number of small holdings. Out of a total owned area of 3,12,119 acres, the area leased out comes to about 63,325 acres or 20.29 per cent to land owned which compared to South Kanara and North Kanara is not much. Though the area leased under various forms of tenancy is rather more in Coorg than in other districts, the relationship between the tenant and the landlord has always been cordial. There is nothing on record to show the existence of any agrarian dispute or friction between the owner and the tenant. According to the 1951 Census, there were only 23,071 tenant cultivators. It is clear that the agricultural economy of the district largely approaches the ideal of peasant proprietors since 77,538 persons are owner-cultivators. The absentee landlords or non-cultivating owners are only 7,188. The tenant class numbering only 23,071 await protection under

land reforms, so as to gain economic security and social well-being. Tenancy reforms arose because the raiyats had an unrestricted right of transfer and sub-letting. The First Five-Year Plan envisaged details regarding the tackling of the problems of tenancy by recourse to legislation. The recommendations of the Planning Commission aimed at security of tenure for the tenants, a right of purchase, and the regulation of rents.

There was no tenancy law at all in Coorg up to 11th March 1957 when the new Mysore State Government promulgated the Coorg Tenants Ordinance. This ordinance and the Coorg Tenants Act which replaced it were only interim measures pending a comprehensive Land Reforms Act. The Coorg Tenants Act envisaged that the maximum rent should not exceed one-third of the crop and that landlords should not evict tenants. Surrenders were to be made only in writing and verified before the *Subedar* and registered in his office. Lands surrendered by tenants were taken under Government management and leased out to co-operative farming societies, agricultural labourers, landless persons and other agriculturists in that order.

After the States' reorganisation in 1956, there was a persistent demand to appoint a Land Reforms Committee. The Mysore Tenancy and Agricultural Land Laws Committee was appointed on 10th May 1957 with a view to examining the existing tenancy and agricultural land laws and to make recommendations for a comprehensive land reform measure. The Committee after fully examining all aspects submitted its report in 1958. The Government of Mysore after studying the report introduced a Bill called the Mysore Land Reforms Bill before the legislature in 1958. The Mysore Legislative Assembly discussed the Joint Select Committee's report and adopted the Mysore Land Reforms Bill in September 1961. Later on, it was adopted in the upper house. The bill has now become law. According to the Act, land ceilings are imposed on the basis of 27 standard acres as the ceiling. For future acquisitions, only 18 standard acres are fixed. According to Section 2 (32) of the Act, a standard acre means one acre of the first class of land or an extent equivalent thereto consisting of any one or more classes of land specified in the schedule. There are seven classes specified in the Act. Plantation crops, *viz.*, coffee, tea, rubber, cardamoms and pepper, orchards, specialised farms, lands used for sugarcane farms and efficiently managed farms are exempted from the operation of the ceiling. The Act prohibits transfers of agricultural land to non-agriculturists, except with the permission of the Assistant Commissioner but transfers to Government, co-operative institutions and the Indian Coffee Board are permitted. Lands cannot be left uncultivated. Judicial officers are to be appointed to function as tribunals. The District Judge of the area will hear appeals from the decisions of the tribunals. Questions of law are decided by the

High Court. These land reforms are aimed at securing social justice, equal opportunities for all and elimination of disparities.

In addition to the land revenue, the other main sources of income are sales tax, agricultural income tax, stamp duties and registration fees. The Central Government is collecting income-tax and excise duties.

**Taxes other
than Land
Revenue.**

Income on agricultural produce is levied as per the Coorg Agricultural Income Tax Act, 1951, a law enacted when Coorg was a separate Part 'C' State in the Indian Union. The economy of Coorg being essentially agrarian, the finance to run the administration was mainly derived from the resources of the agriculturists. In 1951, a scheme for imposing a tax on agricultural income was conceived. The war boom and the post-war rise in prices had their impact on the prices of coffee, cardamom, orange and pepper. There was a phenomenal increase in the income of the coffee and cardamom planters. Soon after the Indian Constitution came into being, the popular government of Coorg introduced a new measure to raise a tax on agricultural produce. The Coorg Agricultural Income-Tax Act (Act I of 1951) came into effect after the President of India gave his assent to it on 13th May 1951. This new Act was modelled on the pattern of the Indian Income-Tax Act, 1922. The Agricultural Income-Tax Acts of the old Travancore State and of Assam and West Bengal gave much guidance in this matter. Under the provisions of the Act, assesseees have been divided into six classes, *viz.*, individuals, Hindu undivided family, Marumakkatayam ward or Aliyasantana family, firm, association of persons and company. Excepting the Hindu undivided family, all other classes of assesseees have to pay a tax, if their agricultural income for any one year exceeds Rs. 3,500. The taxable minimum in the case of the Hindu undivided family is Rs. 7,000. The rates of the tax have been specified in the schedule of the Act and it is collected on a slab scale. In the beginning, when the measure was implemented, the demand was only three lakhs of rupees. The revenue went on increasing from year to year. A table of the demand under the Agricultural Income Tax since its inception is given below. The tax is also levied on forest timber.

**Agricultural
Income-tax.**

1950-51	.. Rs. 3,09,132
1951-52	.. Rs. 13,36,767
1952-53	.. Rs. 21,07,343
1953-54	.. Rs. 17,57,471
1954-55	.. Rs. 26,38,508
1955-56	.. Rs. 24,20,780
1957-58	.. Rs. 40,16,533
1958-59	.. Rs. 82,30,632
1959-60	.. Rs. 55,91,007

1960-61	.. Rs. 43,81,259
1961-62	.. Rs. 36,73,138

After the merger of the Coorg district with the new Mysore State on 1st November 1956, the realisation of the tax was done as per the Mysore Agricultural Income Tax Act of 1957. Some changes were made exempting certain categories of agricultural produce like non-commercial crops, while the rate of levy of the tax was raised from 25 paise in the old Act to 40 paise per rupee. The taxes are collected by the Mysore Commercial Taxes Department. The variation in the annual demand as noted in the table given is due to several factors. Agricultural income is not always steady. It fluctuates according to seasonal conditions and market facilities. More than anything, the coffee crop in Coorg depends on several conditions like the occurrence of blossom showers, timely monsoon rains and the world demand.

Registration.

The Deputy Commissioner of the district as the *ex-officio* District Registrar is in charge of registrations under the general supervision of the Inspector-General of Registration and the Commissioner of Stamps in Mysore. There are, in all, four Sub-Registrars in Mercara, Somwarpet, Virajpet and Ponnampet. The registrations are done according to the Indian Registration Act. The Sub-Registrars are also Collectors under Section 16 of the Mysore Stamps Act, 1957. The total net income for 1961-62 under registrations came to Rs. 25,783-75.

Stamps.

The Deputy Commissioner is in over-all charge of the Stamps Department. The total revenue derived in 1961-62 from stamps was Rs. 78,578. The judicial and non-judicial stamps are issued by the District Treasury Officer and Sub-Treasury Officers to the licensed vendors for sale to the public.

Commercial Taxes.

Every dealer whose annual turnover is Rs. 7,500 or more has to get himself registered under Section 10(1) of the Mysore Sales Tax Act, 1957. After getting himself duly registered he has to file a return of turn-over every year as required by Section 12(1) and (18) of the Act. The sales tax on the turnover is levied under Section 5(1) (2) and (4) of the Act. The tax is levied on single point and multi-point transactions. There are some goods which are exempted from the tax and these are specified in the schedule attached to the Act. The fee of registration for dealers is Rs. 6. In 1960-61, 935 assessments were completed in Coorg yielding a total tax of Rs. 4,06,991-18, as against Rs. 3,18,191-10 in 1959-60. Up to October 1961 in 1961-62, the tax realised came to Rs. 27,984-34. Under the various provisions of the law, 214 prosecutions were launched during 1960-61.

CENTRAL TAXES.

The Income Tax Office at Mercara was established as a **Income Tax** separate office in 1960, having jurisdiction over the entire Coorg district and the Hunsur and Periyapatna taluks of the Mysore district. The income-tax is levied according to the Income Tax Act, 1961. During 1960-61, there were in all 731 assessees in the district comprising the following :—

	<i>Salary</i>	<i>Commercial</i>
Urban	.. 35	309
Rural	.. 141	246

Assessees under the wealth-tax were 38, expenditure tax 40 and gift tax five. There were 36 assesseees under super tax and 346 assesseees in the income group between Rs. 3,600 and Rs. 10,000.

The income-tax collected under all heads during 1960-61 was as follows :—

	Rs.
Income Tax	.. 13,34,000
Wealth Tax	.. 82,879
Expenditure Tax	. 73,830
Gift Tax	.. 11,800

The Central Excise administration in Coorg is collecting excise **Excise Duty** duties on coffee, tea and tobacco. Excise Offices are situated in Mercara, Virajpet and Kushalnagar. The levy on tobacco was first introduced in Coorg in 1943 and on coffee and tea in 1944. The total collections for 1959-60 and 1960-61 were as follows :

<i>Commodity</i>	1959-60	1960-61
	Rs.	Rs.
Coffee	.. 5,53,092	7,07,524
Tea	.. 15,963	16,572
Tobacco	.. 2,904	76

Coorg district for purposes of Central Excise levy is under the Central Excise jurisdiction of the Hassan Circle. Coorg district is sub-divided into multiple officers' ranges located in Mercara, Virajpet and Kushalnagar. These offices have inspectors and sub-inspectors who look to the collection.

REVENUE DEMAND OF COORG DISTRICT (1961-62)

(TABULATED MONTHLY).

<i>Taluk</i>	1961		
	<i>April</i>	<i>May</i>	<i>June</i>
1	2	3	4
	Rs. P.	Rs. P.	Rs. P.
Mercara ..	1,80,435 00	1,87,843 98	1,88,893 98
Virajpet ..	4,06,877 86	4,09,044 20	4,10,860 04
Somwarpet ..	2,92,702 58	3,10,537 19	3,11,853 94

<i>Taluk</i>	1961		
	<i>July</i>	<i>August</i>	<i>September</i>
5	6	7	
	Rs. P.	Rs. P.	Rs. P.
Mercara ..	55,093 96	56,747 40	53,779 93
Virajpet ..	76,674 95	77,785 28	78,445 65
Somwarpet ..	40,868 06	41,519 21	45,779 09

<i>Taluk</i>	1961		
	<i>October</i>	<i>November</i>	<i>December</i>
8	9	10	
	Rs. P.	Rs. P.	Rs. P.
Mercara ..	59,826 37	62,231 89	63,374 46
Virajpet ..	79,224 93	79,595 71	79,916 49
Somwarpet ..	51,063 09	51,063 09	61,453 28

<i>Taluk</i>	1962					
	<i>January</i>		<i>February</i>		<i>March</i>	
	11		12		13	
	Rs.	P.	Rs.	P.	Rs.	P.
Mercara ..	1,92,026	30	1,85,216	58	1,88,643	14
Virajpet ..	3,68,786	51	3,74,200	26	3,78,109	29
Somwarpet ..	2,45,094	30	2,43,123	65	2,45,828	36

N.B.—These demands noted for each month include land revenue, miscellaneous revenue, house-tax and special cesses.

*Annual Revenue Demand as per District Budget Figures
(1961-62).*

<i>Category</i>	<i>Amount in Rupees.</i>
Fixed Land Revenue Demand ..	4,80,000
Sale proceeds of waste lands and redemption of land revenue	1,16,000
Recovery on account of survey and settlement charges.	5,500
Miscellaneous Recoveries ..	1,70,000
Sundry ..	500
Total ..	7,72,000