

## CHAPTER 9

**ADMINISTRATION AND REVENUE**

The present system of district administration with the Deputy Commissioner at the realm, to the village accountant at the lowest rung was not a sudden innovation but was evolved from centuries of experience. The present day village accountant has replaced the earlier *Kulakarni* or *Shanubhogue* (ancient *Senabova*) about two decades ago. He has from the ancient times been the agent to collect royal income in the form of land revenue and the keeper of land revenue records. At present, the village accountant is assisted by a village assistant, but formerly, he had the assistance of several others like *Toti*, *Talavara*, *Shethsanadi*, *Olekara* and *Halaba*, etc. The armed *Talavara* served under the supervision of the *Patel* (or *Patil*) of the village. Now, however, law and order belong to the domain of the police force. The functions of the now defunct office of the *Patil* have been distributed among various authorities like the *village* accountant, *Grama Panchayat*, courts and the Home Department (Police). The former *Grama Sabha*, variously styled '*Ura samastharu*' (the general village assembly), '*Ura hadinentu jati*' (the eighteen castes of the village) and '*Ura Aivattokkalu*' (the fifty families of the village), etc. have made way for *Grama Panchayat*. Formerly, the *Gramasabha* exercised a limited judicial authority but, presently there are legally constituted authorities like the *Tahsildar* in the taluks and the Magistrates. The *hoblies* of the present day may be identified with the *nads* of earlier period, but the *hobli*-level officer, designated as the *shekdar* was not endowed with as much authority in matters of law and order, military and justice, as it was rested with *desai* or *nada gowda* in those days. At best, his status may be taken as corresponding with that of the earlier *Deshpande* or *Hobli Shanubhogue*. The designation viz. Pande was brought from the north by the Muslims and continued by the Marathas. The *Shekdar* supervised the collection of land revenue, law and order was supervised by the police; and there was no need for military authority at the *hobli* level in the absence of local conflicts calling for the deployment of the troops.

The Deputy Commissioner at present enjoys powers that correspond with those of the officers who presided over administrative divisions known as 'rashtra' or 'rajya' in earlier times. Though the Deputy Commissioner happens to be the District Magistrate, he will co-ordinate and guide the police force only when the public peace is threatened. Unlike the *Rashtradhyaksha* or 'Dandanayaka' of former times, the Deputy Commissioner neither leads the troops nor takes part in actual warfare. The present administrative machinery grew out of the system introduced by early rulers and modified

from time to time by the later muslim *Sultans* of Bijapur, the Mughals and the Marathas as circumstances rendered necessary. When the British took over, they set up a new system suited to local conditions not discarding the finer points prevailing in the earlier administrative system. The District Collector, under the British, was also a military officer. Munro, Thackery, Chaplin and others were all chiefly military men, who later played the role of administrators. There was, however, not much difference between the administrative system evolved by them and the one that existed earlier. The Mamlatdar under the collector earlier, later came to be called Tahsildar and the present Deputy Commissioner is none other than the Collector of the British period.

The importance of military authority in the day to day administration declined by the close of the 19th century. Later, a separate military establishment independent of civil authority was set up to look after the military affairs of the entire country. By then, the need for the collector, the *mamlatdar* or *patel* (*Patil*) participating in actual warfare had ended; a separate Police Department had come into existence and recruitment to the ranks of the police were at the beginning made from the old *militia* corresponding to the *thoti*, *thalavara* and *Kandachar* force of Mysore.

Under the influence of the western liberalism, judicial authority came to be separated and an independent Judiciary was brought into existence. The concept of the Welfare State, framed in the constitution after the independence increased the social responsibilities of the Deputy Commissioner. To discharge the increased work load at the district level, the posts of Special Deputy Commissioner, and very recently that of Chief Executive Officer of the District Panchayat had to be created. The present Deputy Commissioner, divested of military and judicial functions, has to concentrate on General and Revenue Administration. While the Collectors of yesteryears moved about on horse-back or palanquins, the present day Deputy Commissioners travels in Motor Cars. It must, however, be remembered that the ICS officers should be proficient in horse riding, must have stemmed-out of the situations prevailing in ancient times till the beginning of this century. The sources that constituted state income such as land revenue, house-tax, shop tax, taxes on sale of goods, professional tax, etc have continued in one form or the other, yet there have been a phenomenal change in the inflow of income from various tax sources.

We view the composition of administrative division during the Kadamba period such as *desha* (region), *Vishaya* (district), *mahagrama* (hobli) etc., that existed during that time. The strength of the three 'Maharashtrakas' of the Badami Chalukyas consisting of 99,000 gramas, it may be surmised that the term 'rashtra' stood for 'desha,' and 'mandala' to 'Pranta' (region). Thus Banavasi mandala stood for the Banavasi region. It comprised of Edevolal 'Vishaya' (the present concept of a district) and Sendraka 'Vishaya' is noteworthy. The Rashtrakuta inscriptions often refer to rashtra, Vishaya and grama. Each of these divisions were headed by an officer designated as Pati (Ex: *Rashtrapati*, *Vishayapati*, and *Gramapati*). While mentioning bigger administrative divisions, Banavasi 12,000 is said to include the southern part of Dharwad and Panungal-500 and other smaller units, and Halasige -12,000 is said to include Kundura - 1,000 and other units. Besides, in the central portion of the present Dharwad district there were other Vishayas. Similarly, Puligere-300, Kuduvana Ganda-70, Itagi -30, Punnavanti (Honnatti)-12, may be respectively taken as Puligere Vishaya, Kuduvanaganda and Itagi as nadu or the present day hobli. The true extent of this kind of an arrangement can be obtained during Kalyana Chalukyan period; a region or *pranta* like, Kunduru-1000, a Vishaya or district like Belvola 300, Puligere-300 and Panungal-500,(District) and *nadus* or hoblis like Nagara Khanda-70, Masavadi-140, Basavooru-140. (Nadus) There were also hoblis or nadus such as Rattapalli-70, Itagi-30, Unakal-30, Chhabbi-30,

Masuru-22, Binnavuru -12, Mugunda-12, Kunduru-12, Bennevuru-12, Punnavatii-12. The Units suffixed with 12 remind of the *dwadasha grama* of the Kadamba inscriptions. If figures like 12,000 denote the 12 districts (Vishayas) making of the next higher division (Pranta), the yet smaller figures are definitely indicative of the number of villages included in a Nadu. Dr. Ritti has pointed out that in Belvala - 300, the figure 300 refers to the number of villages, and he has identified most of them on the basis of epigraphical evidence. Irrefutable evidence exists to support the inference that the two units Rattipalli-70 and Itagi - 30 were merged to constitute Noorumbada (100 villages) Pulegere-300 and Belvola - 300 were the districts carved out of Banavasi-12,000 and Halasige-12,000 respectively. Banavasi-12,000 comprised of the present Shimoga and parts of the Uttara Kannada districts, and in Halasige-12,000 was comprised a greater part of the present Belgaum district.

During the Hoysala - Seuna period, these administrative divisions continued to operate but, during the Vijayanagara period, the system was modified and the rule of the hereditary feudatories began. Nevertheless, at different regions there were officers appointed by the emperor directly. The paucity of Vijayanagara epigraphs made it difficult in obtaining a clear picture of the system of administration in Dharwad district. Though Chandragutti in Shimoga district was placed under an officer who was governing from Goa, there is a mention of an officer who was posted at Chandragutti from the beginning to 1441 A.D.. There are details of the Chief of Toragale (Toragal) fort in Belgaum district during the 15th century A.D. The Lakshmeshwar epigraph (A.D. 1547) makes mention of the 120 gramas of Lakshumaneeshwara Nadu, the earliest known instances of the disappearance of former administrative system represented by divisions like Puligere - 300, etc. In another epigraph the same place is called simply as Huligere Nadu (A.D. 1547). Petty Chieftains, designated as Palegars were posted to places like Bankapur, Havanur, Guttal, Dambal, Navalgund, Lakshmeshwar, Kundgol (Kundhagalla), Hanumapur, etc. during the Vijayanagara period and a few of them were called as Nayaka . Later, these Nayakas joined Bijapur, under the Mughal and the Maratha rulers and came to be called as Desais and Deshmukhs. They supervised revenue collection, administered justice and provided military forces as requisitioned by the rulers. A writer and record keeper designated as Mutalik, assisted the Desai. The rulers of Bijapur had appointed a Killedar each at Bankapur and Dharwad to exercise supervision over lesser subordinates described above. The administrative divisions under those rulers consisted of Subah (or region) Sircar and Paragana below it, and Nadus (Desha) still below.

Under the Mughals there were mahals like Bankapur, Rayar Hubballi, Karadagi, Lakshmeshwar, Nasirabad (Dharwad), Kundgol, Misrikote, Rattihalli, Hangal, Naregal, and Masur. The old paraganas more or less changed into the new mahal; names of a few Mahals however, seem to have been lost sight of . A record of A.D. 1705 mentions Gadag, Jalihal, and Navalgund Paragana. Though Dharwad district was under the rule of the Nawab of Savanur, there were Killedars posted both at Dharwad and Gadag with separate garrison under their own command.

In the year A.D. 1753, Nana Saheb Peswa defeated the Nawab of Savanur and established control over 36 Paraganas of which 12 or 13 were in Dharwad district and the rest outside. Later, the mahals of Nargund, Shirhatti, Kundgol, Gudigeri, and Lakshmeshwar passed under the Jahgirdars subordinate to the Peshwas. Among the Parganas in the area comprising the present Dharwad district were Navalgund, Dharwad Gadag, Savanur and others. At a later date (1806), the Nawab of Savanur came to be granted a Mahal consisting of 25 villages.

The terms paragana, Taraf and Mahal are synonyms, over these stood the prant, sircar or subah Mamedar or kamaveesdara, who presided over the paraganas was the direct representative of the *Peshwa*. He exercised control over Desais (Deshmukh) and supervised collection of revenue. The Desais and Deshpandes (or Nadakarnis) were hereditary local officers who acted as a link between the people and the Government. If the headquarters of the Paragana was a centre of trade, it was designated as Pett (Pete). One could see the opening of a separate pett in Haveri which was the headquarters of a paragana of the same name (1795). Similar was the case with the Sadashiva Pett at Dharwad. There were also Hamsabhavi Pett and Majidpura Pett (New Hubli).

When the British appeared on the scene (1818), they brought large territories under their direct rule, leaving however, small principalities like Savanur, Nargund, Kundgol, Shirhatti, Lakshmeshwar, Hubli, and Gudageri under the Jagirdars. The new province was placed under the Governor of Bombay. The mahal consisting of Hubli and its surrounding areas was made over to the British by the Patawardhans of Sangli in lieu of the subsidy allowance for the maintenance of a subsidiary force by the former. Following the disturbances at Nargund Mahal in 1858, the British occupied it. When Dharwad district was constituted in 1836 (as it continues even as at present ) comprised of the sub-divisions and taluks (with the number of villages shown in brackets) as follows Bankapura (166), Dharwad (213), Gadag (128), Hangal (211), Hubli (94), Kalghatgi (141), Karjagi (147), Koda (204), Navalgund (97), Ranibennur (142), and Ron (74). The 21 sub-divisions which were in existence uptill 1828 were reduced to 19 (as mentioned in the the Dharwad district Gazetteer, 1884) which later comprised of the taluks of Belgaum and Bijapur districts too. Later, Hirekerur in lieu of Koda, Shiggaon in lieu of Bankapur, Haveri in lieu of Karjagi became Taluks; Petas like Byadgi, Mundargi and Nargund also came to be constituted as new taluks. They were administered by an officer called Mahalkari. After independence and the merger of principalities in the Indian union. Shirhatti, Kundgol, and a little later, Savanur came to be constituted as taluks. There are at present four sub-divisions comprising of all the taluks in the Dharwad district. Under the British, the district was headed by a collector, the sub-division by an Assistant Collector (or Pranth Officer), and taluk by mamledar. Now, the district officer is called the Deputy Commissioner, the Sub-Division officer as Assistant Commissioner, and Tahsildar at the taluk level. The district comprises of 43 Hoblies subsumed in 17 taluks. Each Hobli is headed by a Revenue Inspector or Revenue Officer as was in vogue during the British times. There is a Village Accountant for a village or a group of villages and each village had a Village Accountant.

The details of the number of taluks, the number of Hoblies which are comprised in these taluks and the villages and towns are discussed in chapter-I General. There are 17 taluks comprising of 43 hoblies (revenue Circle). There are 1,362 inhabited villages (besides 44 uninhabited villages mentioned in revenue records). the district has 22 towns. The composition of the sub-division and taluks is as follows: (1) Dharwad sub-division(Dharwad, Hubli, Kalghatgi and Navalgund Taluks); (2) Gadag Sub-division (Gadag, Mundargi, Nargund and Ron Taluks); (3) Haveri Sub-division (Byadgi, Haveri, Hirekerur and Ranibennur taluks and (4) Savanur Sub-division (Hangal, Kundgol, Savanur, Shiggaon and Shirhatti taluks). These sub-division are under the administrative control of the Deputy Commissioner. Above the Deputy Commissioner, is the Divisional Commissioner with headquarters at Belgaum. The Belgaum revenue division has four districts including Dharwad District.

### **Deputy Commissioner**

The district officer or Deputy Commissioner is like the hub of a wheel in the administration of a district. During the British period he was designated as the collector as his primary function was

the collection of land revenue then. He has also been functioning as the District Magistrate. The district being an important unit of administration, the Deputy Commissioner has the responsibility to co-ordinate the functions of all district level officers of all departments subordinate to the respective departments of the State Secretariat. All Government properties of the District are under the custody of the Deputy Commissioner. Prior to the constitution of Zilla Parishat in 1983 all local bodies were functioning under the overall administrative control and guidance of the Deputy Commissioner.

The Deputy Commissioner is vested with the power of collecting and accounting of all such revenues from agricultural, non-agricultural and other taxes on agricultural lands. He is vested with wide powers to determine water rate in accordance with the irrigation Act and the regulations thereunder. His revenue functions comprises of the implementation of Land Reforms Act, Land Acquisition Act, Religious and Charitable Endowment Act, Irrigation Act, Land Grants Rules, Debt Relief Act, Prohibition of Fragmentation and Consolidation of Holdings Act, etc. Custody and preservation of Land records, Maintenance of Record of Rights, Grant of land to the landless are also vested in him, rationing, control of food grains and essential commodities, maintenance of law and order, damage resulting from accidental fire, famine, disruptive activities and spread of infections or contagious diseases require his prompt and firm intervention. During the occurrence of famine or drought, he must make necessary arrangements to provide water supply as well as provision of fodder to cattle. His duties also comprises of land acquisition, protection of pastures, working in close co-operation with the family welfare activities of the health department, census, cattle stock census, and active involvement in the promotion of literacy and the drive to popularise small savings scheme.

Besides the implementation of the economic and social policies of the Government, the Deputy Commissioner is responsible for supervising and conducting of elections to the Lok Saba, State Legislative Assembly, Legislative Council, Local (Panchayat) Bodies and Co-operative Societies. He is empowered to issue and attest certificates of income, caste, residence and solvency. Issue of licenses to hold cultural performances, to possess fire arms, grant of pension to the aged, widows, handicapped, and freedom fighters, and others are also included among his responsibilities. Securing justice to the weaker sections of the society, ensuring distribution of benefits to the small and marginal farmers, and to the Scheduled Castes and Scheduled Tribes are also his responsibilities. Implementation of schemes connected with development of border areas and the Jawahar Rozzgar Yojana are some of his other duties.

With the assistance of the Special Deputy Commissioner (development) the Deputy Commissioner was overseeing the implementation of several developmental programmes; but several such programmes are now transferred to the Jilla Panchayat (or the Zilla Parishat from 1987 to 1994). For details, see Chapter 12 on Local Self Government. The District Rural Development Society (DRDS) also stands transferred to the Zilla Panchayat.

Though the Deputy Commissioner is the District Magistrate, he has ceased to exercise the power of dispensing justice consequent on the separation of judicial functions from the executive. However, though the Deputy Commissioner has no role during the trial process, he, nevertheless, exercises sweeping powers during extraordinary situations and is empowered to give directions to the police force under the provisions of the penal code (Criminal Procedure Code) and the Karnataka Police Act. He also has the authority to supervise the jail administration within the district. He can restrain or keep in preventive detention any individual threatening public peace and tranquility. He is also responsible for implementing the laws relating to the abolition of untouchability.

The Deputy Commissioner is the ex-officio Chairman of several statutory Committees connected with the development of the district. He functions as the Joint Chairman of the National Savings Scheme, Chairman of the Transport Authority, Chairman of the Library Authority, Chairman of the Literacy Movement, etc. He is also entrusted with the responsibility of carrying out functions with the issue of passports.

**The following are some important laws implemented by the Deputy Commissioner**

(1) Land Revenue Act, 1964 and 1966, (2) Karnataka Land Grants Rules, 1969, (3) Karnataka Land Reforms Act, 1961 and the Rules thereunder (4) Karnataka Debt Relief Act, 1976, (5) Karnataka Scheduled Castes and Scheduled Tribes (Prohibition of Transfer of Certain Lands) Act, 1979, (6) Karnataka Prevention of Fragmentation and Consolidation of Holdings Act, 1966 and the Rules thereunder (7), Karnataka Village Offices Abolition Act, 1961 (8) Karnataka Irrigation Act, 1965, (9) Karnataka Irrigation (Levy of Betterment Contribution and Water Rate) Act, 1957, (10) Karnataka Rent Control Act, 1961 and the rules thereunder (11) Karnataka Forest Act, 1963 (12) Karnataka Inam Abolition Act, 1977, (13) Karnataka Religious Endowments and Inam Abolition Act, 1955, (14) Karnataka Land Acquisition, Karnataka Amendment and Validations Act, 1967, (15) Representation of Peoples, Act, (16) Karnataka Rice Processing Industries Act, (17) Karnataka Wakfs Board Act, 1976, (18) Karnataka Police Act, 1963 and the rules thereunder, (19) Karnataka Cinematographs control Act, 1964 and the Rules there under (20) Karnataka Treasury Code, (21) Cement control Act (22) Indian Emergency Code (23) Criminal Procedure Code, (24) Civil Procedure Code (25) Indian Citizenship Act, 1955 and the Rules thereunder (26) Petroleum Act, (27) Karnataka Kerosine Licensing Order (28) Karnataka Essential Commodities Act and the Rules thereunder, (29) Indian Arms Act, 1959 and the Rules thereunder (30) Indian Explosive substances Act, 1884 and the Rules there under, (31) Karnataka Municipalities Act 1961 and the Rules thereunder, (32) Indian Mentally Retarded Persons Act, 1912, (33) Printing and Registration of Books (Karnataka Amendment) Act, 1972, (34) Transfer of Partnership Act, (35) Hand book on Muzrai matters (36) Abolition of Bonded Labour Act, 1976.

Notwithstanding the taking over of developmental functions by the District Panchayat, the Deputy Commissioner continues to be the representatives of Government in developmental programmes connected with (1) Identification of beneficiaries, (2) Allotment of sites (3) recovery of loans etc.

The Deputy Commissioner is provided with the assistance of a group 'A' gazetted officer designated as Head Quarters Assistant (HQA) who also functions as the Additional District Magistrate. He renders assistance to the Deputy Commissioner in the discharge of all his powers concerned with revenue, justice, law and order, etc. He also acts as the rent controller. Besides him, an Office Assistant (OA) also assists him in the revenue section. The Deputy Commissioner is assisted by a personal assistant. A similar assistant is provided to the HQA also. In the revenue division, four Shirestedars, one rent control officer and other establishment staff are also functioning. A Deputy Director looks after the work connected with National Savings Scheme. Four extension officers, one each to a sub-division, are posted to assist him.

To supervise the work connected with the food section, a Deputy Director of Food and Civil Supplies and a Tahsildar are also posted. The planning division is provided with a District Planning Officer, a Deputy Director and a statistical Assistant. A social Welfare Officer, and two superintendents are posted to work for the upliftment of the Scheduled castes and Scheduled Tribes. Similarly, for the Backward Classes and Minorities Welfare division, one office superintendent, one development inspector

and one Inspector of Backward classes are employed. Work connected with other social welfare activities is attended to by a Deputy Director, a social welfare Officer, one Office Superintendent, two Inspectors of Nutritious Food Programme. In all these divisions separate 'C' and 'D' Group officials are also functioning.

The Special Deputy Commissioner (Revenue) assists the Deputy Commissioner in revenue matters. Formerly there were two posts of Special Deputy Commissioners, both are abolished after the establishment of the District Panchayat. The Special Deputy Commissioner's sphere of activities comprise of the collection of land revenue, water rate and other dues payable to government, land acquisition, stamps and regulation, Registration of Societies under the Societies Registration Act, 1960, Registration of Trading Firms under the Indian Partnership Act, 1932, the supervision of religious and charitable endowments, census of land holdings, matters connected with forests, rent control, land returns and irrigation, urban land (ceiling and regulations), prevention of sale of vacant sites in Urban Areas Act (1975) etc. After the abolition of the posts of Special Deputy Commissioners about a decade ago, all these functions are now being looked after by the Deputy Commissioner himself. A gazetted manager, two accounts superintendents and other establishment is provided to assist the Deputy Commissioner.

#### **Assistant Commissioner**

There are four sub divisional offices in the district, namely, Dharwad, Haveri, Gadag, and Savanur. The taluks included under each sub-division have been listed earlier. The sub-divisional officer is subordinate to the Deputy Commissioner and exercises supervisory authority over the tahsildars of taluks and administrative officers of municipal councils. Formerly, he was designated as 'Prant officer'. He supervises revenue collection of the sub-division and developmental activities. At the sub-divisional level, he is vested with authority similar to that of the Deputy Commissioner at the district level in matters arising out of the Karnataka Land Revenue Act, 1964, and other Acts. He is the first Appellate Authority in revenue matters and officer empowered to exercise all the powers conferred under Section 56 of the Karnataka Land Revenue Act, 1964. He combines in himself the functions of both the Land Acquisition officer and the Land Improvement and Betterment Levy Officer. He is the Chairman of the Land Tribunal, constituted under the Karnataka Land Reforms Act, 1961. Though supervision of the activities of the Block Development Officer is done by him, after the promulgation of the Zilla Parishat Act, 1987, his powers in respect of developmental schemes have been reduced. He is the Returning Officer of one or two of the Assembly Constituencies, as the case may be, during elections to the State Legislative Assembly or the Vidhana Sabha. He is also the Assistant Returning Officer for Parliamentary Elections. The sub-divisional officer is vested with quasi-judicial authority and he is the sub-divisional magistrate. He has the power to conduct investigation and enquiries into any legal case if so ordered by the Deputy Commissioner or the Divisional Commissioner. He is, by virtue of his office, the ex-officio chairman of several taluk level committees and member of district level committees. He is assisted in the discharge of his functions by a Shireshtedar, four first division assistants and other necessary staff.

#### **Tahsildar**

Tahsildar, formerly known as Mamlatdar, holds charge of the taluk. He is responsible to the sub-divisional officer or the Assistant Commissioner and through him to the Deputy Commissioner. He is in fact the representative of the Government in the taluk. Collection of land revenue, deciding the disputes on revenue mutations, hearing and disposal of revenue cases, investigation of record of



rights and forming an estimate of crops (*Anevari*) in villages are included among his functions. The Revenue Inspectors and the Village Accountants are his subordinates. His responsibilities include removal of encroachment on Government land, taking action against cases of violation of the Land Reforms Act, investigation into agricultural loans sanctioned and to take action to recover the same, collection of land revenue and other Government dues such as irrigation cess, phot-hissa, measurement fees, etc. The Tahsildar is vested with many powers and responsibilities under the Land Reforms Act, and the Land Revenue Act. He also exercises power under the provisions of several other enactments relating to taluk administration. The Tahsildar is also vested with statutory powers relating to levy and procurement of food grains, distribution of food grains and essential commodities through the fair price shops, inspection of stocks lying with the rice mill owners and the co-operative marketing societies. The Tahsildar enjoys many powers conferred by rules under the Essential Commodities Act. He has the powers to sanction pension to aged persons, widows and the handicapped. He acts as the Taluk Magistrate. In the capacity of Assistant Electoral Registration officer, the Tahsildar is responsible for preparation and maintenance of the electoral rolls, and he heads the election machinery at the taluk level as the Assistant Returning officer. The Tahsildar is assisted by taluk Sheristedar (Deputy Tahsildar), Revenue Inspectors, Special Revenue Inspectors, record keepers and other staff.

#### **Block Development Officer**

Each taluk is a community development block. The Block Development Officer (BDO) of the taluk is entrusted with the supervision of all the development programmes of the taluk. Formerly as a sub-ordinate of the then *Zilla Parishat* he acted as the Secretary of the Taluk Development Committee. Presently, he works as the Executive Officer of the Taluk *Panchayat* constituted under the *Zilla Panchayat*, system that replaced the earlier *Zilla Parishat* system. An Office Manager and other staff assist him in the discharge of his functions.

#### **Revenue Inspector**

Each Hobli or revenue circle has one Revenue Inspector whose duty is to assist the Tahsildar in the collection of land revenue and to supervise the work of the village accountants. With the opening of two *Nad Kacheris* in each taluk, Shirestedars came to be appointed there in place of Revenue Inspectors. Acting as a link between the village accountant and the Tahsildar, the Revenue Inspector is responsible for the implementation of the Land Revenue Act (1964) and the Land Reforms Act. He is to ensure that the Village Accountant properly discharge his duty of collecting land revenue, betterment levy, irrigation cess and other items of revenue accruing from land and to recover the instalments of the Taccavi loans. The Revenue Inspector's other responsibilities include, inspection of the accounts and records maintained by the village accountants, inspections of the boundary marks of Government lands etc. preparation of records of land grants, land acquisitions and such other revenue matters are also among his functions.

#### **Nad Kacheris**

One Nad Kacheri in a hobli headquarter of each taluk was opened as an experimental measure from 15, August 1986, for decentralisation of administration. Each Nad Kacheri is headed by a Sheristedar or Deputy Tahsildar who is vested with 21 powers which at the taluk level the Tahsildar used to exercise. In this office, the Deputy Tahsildar is assisted by an Assistant, a typist and a "D" Group employee. A few of the functions entrusted to the Nad Kacheris are sanction of old-age pension and



allowance to the handicapped; grant of relief to victims of accidental fires or floods. settlement of transfer of rights (Mutation) cases; verification of food stocks; collection of Government revenue and remittance of the same in the treasury; keeping Demand, Collection and Balance (DCB) statements; collection of betterment levy as per the provision of the Irrigation Act, 1965, issue of certified copies of official documents etc. From 15, August 1987, a second Nad Kacheri in another hobli of each taluk came to opened. The Nad Kacheries opened in 1986 include; Garag, Chhabbi, Annigeri, Dummavad, Betagiri, Hole Alur, Konnur, Dambal, Hattimattur, Dhundshi, Akki Alur, Lakshmeshwar, Samshi, Guttal, Medleri, Rattihalli, and Kaginele. In the year 1987 the following Nad Kacheris were opened; Alnavar, Shiraguppi, Tabakadahonihalli, Naregal, Bankapur, Bommanahalli, Karjagi, Kuppelur and Hamsabhavi.

### **Village Accountant**

The village Accountant (Talati) has come to occupy the position once held by the hereditary Shanbhogue or Kulkarni. He is appointed by the Deputy Commissioner. The hereditary office of the shanbhogue or Kulkarni was abolished in the year 1961. The Village Accountant is appointed for a single village or a group of villages and should reside within the limits of his charge as determined by the appointing authority. He has to carry out his duties as per the provision of the Land Revenue Act, 1964, and should prepare the record from time to time as prescribed by the Government. He functions from the village Panchayat Office and keeps the revenue register of the village or villages under his charge. He is the link between the villages and the Government. His functions include collection of land revenue, preparation of register of crops, preparation of mahajar (*Panchaname*), issue of demand notices etc. According to the 1983 Act, he was the secretary of the Mandal Panchayat, and now he acts as the Secretary of the Gram Panchayat. This arrangement does not exist uniformly in all mandals. Besides he carries out the directions of the BDO in respect of developmental programmes. He is responsible for executing the resolution of the Gram Panchayat. As provided for in the Local Bodies Act of 1959, the Village Accountant is the *ex-officio* Secretary of the Panchayat with an annual income of less than Rs. 12,000. (Refer Chapter XII for the details of the powers vested in the Village Accountant in the system of old Mandal Panchayat and the existing Gram Panchayat system.) Unlike the Kulakarni of former days, who was remunerated by land *Inams*, the present day village Accountant is paid a fixed salary by the Government as per service rules.

### **Village Assistants**

Formerly, servants like *talavara*, *halaba*, *olekara* and other assisted the Kulakarni and Patel of the village, but now-a-days the Village Accountant is provided with village assistants (*sepoys*) by the Government. The hereditary village officers' posts were abolished by the Village Offices' Abolition Act of 1961. The village assistant works as the messenger of the village accountant besides helping him by carrying records, land measuring chain and other things.

### **District Training Institute**

The District Training Institute (DTI) at Dharwad is under the administrative control of the Administrative Training Institute, Mysore. This Institute provides basic training to all the group "C" and "D" employees of the State Government in the district at the time of entry into service and also conducts refresher courses from time to time. It also imparts special training to the employees of the Gram Panchayats, village accountants, field workers of the Social Welfare Department and the employees of the Forest Department. A short term training programme is held for the benefit of the Excise

Department Staff also. The District Training Institute is headed by a Principal, a Gazetted Officer and a resource person assists him. Presently this officer is designated as Vice-Principal. The Officers belonging to the Karnataka Administrative Service and the Indian Administrative Service in Karnataka receive their training at the Administrative Training Institute, Mysore.

#### LAND REVENUE

Until recently Land Revenue formed the chief source of State income, notwithstanding the fact that several other items of taxation and cesses used to be collected. In this connection one is reminded of the fact that the English East India Company that came to India for trade secured the *dewanee* of Bengal as the land revenue which was a source of great profit. The ancient Hindu Law giver, Manu recommended that in return for the protection extended by the King 1/6th of the produce of the land must be given to him as land revenue. Another opinion has it that all the land belonged to the king who imposed land tax on the cultivators in return for the grant of the right to cultivate. It is a commonly held belief that the land belonged to the cultivator. However, he pays the land revenue to the Government as a token of protection extended to him by the Government to ensure the protection of his life and property.

Later on grants of land for the extension of cultivation came to be made or entrusted to persons or new settlers or intelligent brahmins residing in settlements known as *agraharas*. In such cases collection of land revenue was exempted in the initial years. Sometimes *inam* lands were granted in return for services rendered to the king for performing religious functions or otherwise. Grants of land as *sarvamanya* (free of all Government demands) tenure or as quit-rent with the object of securing services of various kinds, such as religious, political or military, etc. Land granted for various services to his duties in temples or for rendering religious or educational services (to brahmana residents of *agraharas*) were generally exempt from payment of land revenue. Grants of lands, known as *balgalchu* (for washing the sword, so to say) or *nettaru koduge* (land granted for shedding blood in the field of battle fields are noticed in hero-stone inscriptions); but, it is not known whether families which obtained such grants were exempt from payment of land revenue or not. During the period of the Peshwas lands known as *bal parveshi* were granted to the families of soldiers who died in battle; but such grants carried an obligation to pay land revenue. Grants of land known as *mokaasa* carried an obligation to pay a nominal rent.

Generals (Dandanayakas), minor chieftains (Palegars), Desais or Deshmukhs were granted a group of villages, *nad, desha*, (an administrative unit) for the purpose of collecting Government revenues. They used to collect revenues and pay the king in the form of tribute, besides they raised and maintained a fixed number of soldiers for field service to the king whenever required by him. There were also officers called *karanika* (Kulakarni), Pande, Nadkarni, Deshpande and others who undertook performance of administrative and revenue functions without any obligations to raise or maintain troops. Gowda or Patil, Desai or Deshmukh or Nadgowda undertook to raise and maintain troops for field service with the king whenever required. For their service, they obtained grants of land. Grants of lands were also made to scholars, medical practitioners, musicians, artists, and temple servants (priests, cooks, musicians, sweepers, bearers of palanquin etc). Such lands were either rent free or nominally taxed. Several other kinds of land grants were also made, such as vatan, jagirs, inams, umblis, etc.

It was not unusual for the Government to build tanks for the benefit of the *ryots*. The Shiggaon copper plates of the Badami Chalukyas mention 14 tanks. The Government also made arrangements for the protection and repair of such tanks. Those who came forward to build tanks obtained exemption from payment of land revenue for a few years or obtained a fixed extent of rent-free land irrigated by such tanks. We have an instance of the Government making over the proceeds of house tax of a village named Neeralgi for being utilised to repair a large tank of that village (*Piriya Kere*) (A.D. 1052). Similarly, the proceeds of a tax (Pannaya) collected was handed over to the merchants of Dambal for being utilised to repair a tank here (A.D. 1184). A report of the British period says that there were in the district 3,150 tanks in the year 1818.

It is seen in an inscription at Kurugod in Bellary district that the Badami chalukyas had devised a standard land measure which measured 153" long. This is of the time of Pulakeshin II (A.D. 640) on a wall of the Someshwara temple at Dambal is found a representative drawing of a land measure of the Kalyana Chalukyan period (12th century A.D.) which is 275" long. On an exterior wall of the Moola Brahmeshwara temple at Kodikop in The Ron Taluk is another representation of a measuring rod of the Kalyana Chalukyan period, 130 span (*Genu*) in length. During the Vijayanagara days were in use much linear land measures as *mattaru*, *kamma* (Kamba) and Nivarthana. A *kamma* was equivalent of 0.166 guntas and *mattaru* is about 3.75 acres in extent as determined by S. Rajendrappa from an epigraph of A.D. 1123 at Lakshmeshwar. One *mattaru* is said to be the equivalent of 900 *Kammas*. Inscriptions also mention boundary stones called as *lingamudre kallu*, and *vamanamudreya Kallu*. The system of determining assessment after measuring each holding of land was in vogue in Dharwad district as far back as 1500 years ago. Land record was referred to as *Kadita*, which is found mentioned in the epigraph of the Kalyana Chalukya and Hoysala rulers. This was looked after by an officer designated as *kaditavergade* (Pergade-Heggade). During the Vijayanagara period the extent or size of holding was determined on the basis of the sowing capacity of the field (Bijavari). Epigraphical references to measures like *koorige* and *gula* are often seen. One *koorige* was the equivalent of 32 *gulas*. Another linear measure was *maaru*. The Revenue Department was called by the name of *athavane*.

Under the rule of Krishnadevaraya of Vijayanagara a system of land revenue based on a systematic measurement of land known as *rayarekhe* had been devised. Dr. K.V. Kurien, after observing the land revenue records of Bankapur, says that this work was started by soolu Appaji during Krishnadevaraya's reign and completed during the reign of Achyutaraya (1530-1542) and that his work is comparable to the work of Malik Amber, famous in Muslim history. In some parts, which formerly belonged to the Bahmani rulers, a settlement of land revenue made by Vithala Panth was in operation. The Vithala Panthi measuring rod is drawn on a monument in Amminabhavi. The British on their arrival, noticed that in 13 and 5 sub-division of the Dharwad district the *rayarekha* and the Vithala Panthi system prevailed.

During the Vijayanagara period, *maaru* represented an extent of land which brought in a specified amount of revenue. The *maaru*, however, varied according to the fertility of the field. Another standard linear measure was *koorige* equal to 4 or 5 acres. One *maaru* of a first class field called *Veejay* was the equivalent of four *koorige*, that is, between 16 to 20 acres, one *maaru* of a second class field was the equivalent of six *koorige*, that is between 24 to 30 acres; and one *maaru* of inferior or third class land was the equivalent of eight *koorige* or between 32 to 40 acres. As reported by the British officers the assessment (Rakham) settled on each *maaru*, calculated as above, was just and equitable. As the

British collector of Dharwad observed in 1840, all the successive states of Vijayanagara (Muslim, Maratha, etc.) followed the same system of fixing the assessment on land uptill the arrival of the British. Under the Vijayanagar rulers the villagers themselves undertook the responsibility for tank repairs. On one such occasion the villagers entered into an agreement with the Government for a reduction of the land revenue for three or five years on their fields irrigated by such work. It is learnt from epigraphs, found outside Dharwad district, that the practice of granting remission of land revenue during the times of drought or famine was known under the rulers of Vijayanagar. The land revenue records of Bankapur strengthen the impression that a majority of tanks in the district could have been constructed during the Vijayanagara period. In fact, a 12-year long famine that occurred during the 14th century A.D. had prompted this tank building activity. Dr. K.V. Kurien opines that that the land survey and settlement introduced by the British was but a revival of the land revenue system of the Vijayanagara period.

In 1670, the Adilshahis revised the assessment on land. The system of assessment introduced by them was known by the name of Asal. Later, the reign passed into the hands of the Mughals (1686). But the Nawab of Savanur (a vassal of the Mughals) under whose charge large parts of Dharwad district was included, continued with the system of the Adilshahis of Bijapur. Under this system, one *maaru* of superior or first class land comprised an extent of 16 acres, whereas, one *maaru* of inferior land comprised an extent of 80 acres. The rate settled for each *maaru* was known as *ainathi* (a substitute for Rakhm). In 1749, Nawab Abdul Hakim Khan doubled the assessment. Under the Peshwas the assessment went upto three times the original. Dr Sawant has said that the land revenue of Dharwad *paragana* which comprised 33 villages (Marje) and 11 hamlets (Majaru), which was Rs. 6,000 originally was increased by Hakim Khan to Rs. 12,000 and by the Peshwas to Rs. 18,000. He informs us that the total extent of assessed land comprised in the Dharwad Paragana was 602 *maarus* and 6 *Beles* (1/8th of a *maaru* = 1 Bele).

During the period of the Peshwas assessed land was divided into four classes: *Patti* that had a plentiful supply of water by rains; *kul*, that was irrigated from a tank; *thal* (thal) and *hakkal* (Dry) in the Maidan tracts. Patil, Kulakarni and some others were in possession of *sarvamanya inams*. Some officials also held lands assessed at favourable rates. Judi reduction in rent made in such cases was also known as quit-rent. In Dharwad proper there was an extent of 16 ½ *maarus* of *patti* land which yielded an assessment of Rs. 3,500. Similarly 10 *maaru* extent of *thal* land yielded an assessment of Rs. 450. In Navilur an approximate extent of 20 ½ *maaru* of *Patti* land yielded an assessment of Rs. 9,250; 36 *maaru* of *thal* land an assessment of Rs. 1,012 ½ and 37 ¾ of *kul* land an assessment of Rs. 531. This is just an example of assessment for one *paragana*.

As observed by a British Officer the land measures in olden times did not refer to a vast extent but to a limited area called *beejavari* which means that the irrigated area is limited to a particular seed being sown. But, this was not entirely correct. However, different land measures were in vogue in different parts of the district. As observed by Thackery, the first Principal Collector of Dharwad. As compared to the rest of India, Dharwad district felt the acute need for evolving a standard measure. Not only the standard land measure differed from village to village, sometimes within the same village different standards were applied. A *koorige* contained measurement ranging from one acre to two acres of land. The British employed the standard acre from Gulaganijikoppa (near Dharwad) for the measurement of land (1821) and continued the same everywhere consistently. Thackery had completed the survey measurement throughout the district. By about 1851 survey operations in the

district were brought to a close. In 1955 the cultivable area in the district was ascertained as 10,76,350 acres. As various kinds of *inams* had the effect of limiting the collections under land revenue, an Inam Commission was appointed to inquire into the validity of titles of *inamdars*. During 1843-44, an extent of 6.81 lakh acres was struck off from the Inam Register and full assessment charged on them, since the holders were unable to produce proper document in support of their claims. Earlier to this in 1819 the system of auctioning the right of collecting the land revenue to the highest bidder or landlords was done away with. In its place, direct collection of land revenue by the Government from the *ryots* according to the *ryotwary* system was introduced. In this context *ryotwary* tenure only meant collection of land revenue direct from the land owner or *pattedar* and not from the actual cultivators unless the latter happened to be the *Pattedar* as well.

From the area constituting the present Dharwad district, sub-division wise the amount of assessment collected by the British was as follows: during 1826-27, Dharwad Rs. 72,430, Mishrikote Rs. 46,180, Navalgund Rs. 66,650, Bankapur 66,630, Dambal Rs. 54,980, Hangal Rs. 57,960, Hubli Rs. 63,630, Ranibennur Rs. 75,400, Guttal Rs. 76,330, Ron Rs. 38,070 and Koda Rs. 64,040. The collections from Savanur, Nargund Gudageri, Kundagol, Lakshmeshwara, and Shirhatti were not included in this. The total land revenue collection from the several sub-divisions of the Dharwad district had exceeded seven lakh of Rupees during the same period. The rates of assessment then were; for garden land from Rs. 4 to 64 per acre; for dry land the rate per acre varied from 2 *annas* to Rs. 3 for the north-east monsoon (Hingar) crop and from 8 *annas* to Rs. 5 for the south-west monsoon (Mungar) crop; and for wet land the rate per acre varied from Rs. 1 to Rs. 16. During the year 1838-39 the land revenue collection amounted to Rs. 865 lakh. The collection had risen to Rs. 11.53 lakh during the year 1839-40.

### Land Survey and Settlements

Between the year 1843 and 1860 the original land survey and settlement operations were carried out in the Dharwad district and lasted for a period of 30 years. As a result, the total collections went upto Rs. 16.65 lakh in 1861. The revision settlement operations were carried out between the year 1874 and 1901. In the year 1881 the collections amounted to Rs. 23.95 lakh. The extent of cultivated land stood at 15 lakh acres in the entire district.

During 1882-83 there were 1,284 villages in the district. There were 1,353 patils working of whom 184 were in receipt of regular salary; the rest, that is 1,169 were remunerated by hereditary *inam* lands. Out of total of 970 *Kulkarnis*, 799 were hereditary officers and remunerated by service *inam* lands, and 171 were salaried village officers. There were, besides 4,619 other village servants, generally drawn from the Beda or Kuruba castes. They were remunerated partly in cash and partly by service *inam* lands. The Dharwad district gazetteer (1884) says that the total emoluments of the Patils, Kulakarnis and other village servants was equivalent to 15 per cent of the land revenue collections of the district. In the year 1885, an extent of 68 square miles of area was transferred from the Badami taluk to the Ron taluk. The total area of the district thus increased to 4,602 square miles from the earlier 4,534 square miles.

During the revision settlement carried out between 1894 and 1901, the extent of cultivable land increased by 22,864 acres compared with the extent found at the end of the original settlement (1843-60). The total extent was found to be 16.69 lakh acres and the total assessment was Rs. 18.95 lakh (1901). In the year 1921 the cultivable area in the district was 13,78,958 acres and the assessment Rs. 30.17 lakh.

The second revision settlement was conducted between the year 1906 and 1916. A revision settlement was carried out in the Savanur principality from 1916 to 1918, but it remained inconclusive. In 1942 the Government of Bombay decided to postpone this operation. After independence and the transfer of this district to Mysore state, the Karnataka Land Revenue Act, 1964, and the rules thereunder were promulgated. A revision of revenue was ordered according to sections 114-126 of this Act in different parts of the State. The new system was different in many ways from the old. Formerly the unit of assessment was a taluk, but now it is a zone with particular characteristics. A zone may be larger than a taluk. The unit should be continuous and homogeneous in respect of physical configuration, soil, characteristics, climate and rainfall. The zone is formed into groups on the basis of soil characteristics, important crops, their prices and other considerations. The assessment on land is settled according to rules 21 to 37 made as per sections 114 to 126 of the Land Revenue Act, 1964. Section 2(27) of the said Act laid down that the soil characteristics should be determined in percentage terms. Under the Act, the standard rate represents the value in terms of money of four per cent of the average yield of crops per acre from a class of land of 100 per cent classification value in a given zone.

While arriving at the standard rate, the factors taken into consideration are: physical conditions of the land, climate and rainfall data of the past 30 years, proximity to the market, facilities of communication, condition of the live-stock, population and availability of labour, wages of labour, prices of agricultural produce with details of yield variations during the past 30 years in respect of crop usually cultivated in the area to be settled, cost of agricultural operations including the value of the tenant's share and the current sale prices of agricultural lands of different descriptions.

In accordance with the procedure prescribed in the Act, the Revenue Settlement officer submits his report and proposals to the Deputy Commissioner who causes them to be published in the official Gazettee and displays copies of the same not only in his office but in village panchayat offices concerned for the information of the *ryots*. Objections, if any are then brought to the notice of the Government within three months of the publication of the report and proposals. The Deputy Commissioner forwards any such objections to the Government through the Director of Survey Settlement and Land Records. After the proposals and objections are considered by the State Legislature, suitable orders are issued by the Government. The date from which the revised survey rates becomes effective must be published in the Karnataka State Gazette. The settlement Register, which is kept in the office of the Deputy Director of Land Records as a permanent record and with every Village Accountant (put up in the *gramachavadi* also), contains details of area of each field, survey number, assessment levied and name of the *khatedar*, etc.

As provided for under Section 147 of the Land Revenue Act, 1964, the Deputy Commissioner issues each year *anewari* orders based on the average rainfall of the year and estimated average yield of cultivated fields in the villages. If the average yield is less than 25 per cent (four anna crop), the land revenue is remitted entirely; if the yield is between 25 and 37 per cent, collection is postponed for a year, if the yield is between 25 and 37 and 50 per cent half the collection is postponed; and if the yield is 50 per cent or more, no remission or postponement is allowed.

**Table 9.1 : Standardised rates of Land Revenue determined as per the Revision Settlement of 1964 in Dharwad District II and III**

Taluk	Area (group)	No. of Villages	Land Revenue Standard Rates		
			Dry	Wet	Garden Plantations
1	2	3	4	5	6
Dharwad	1	73	1.67	9.47	9.47
	2	-	3.79	7.56	7.56
	3	-	3.83	6.59	6.59
	4	90	3.61	6.35	6.35
Shiggaon	1	70	1.67	9.47	9.47
	2	-	3.79	7.56	7.56
	3	92	3.83	6.59	6.59
Hangal	1	131	1.67	9.47	9.47
	2	23	3.79	7.56	7.56
	3	19	3.83	6.59	6.59
Hirekerur	1	22	1.67	9.47	9.47
	2	123	3.79	7.56	7.56
Kalghatgi	1	112	1.67	9.47	9.47
(Zone No.K-5)	4	15	3.69	6.35	6.35
Hubli	1	-	3.64	7.08	15.27
	2	47	3.40	7.08	16.27
	3	-	3.14	7.08	16.27
	4	34	2.98	7.08	15.27
Kundgol	2	40	3.40	7.08	15.27
Haveru	1	125	3.64	7.08	15.27
Haveri	1	125	3.64	7.08	15.27
Byadgi	1	34	3.64	7.08	15.27
	3	34	3.14	7.08	15.27
Ranibennur	1	112	3.64	7.08	15.27
	1	112	3.64	7.08	15.27
*Zone No. K-6)					
Nargund	1	10	3.13	3.13	3.13
	5	49	1.92	1.92	1.92
Gadag	1	38	3.13	3.13	3.13
	2	10	2.90	2.90	2.90
	4	10	2.26	7.97	2.26
	6	3	1.70	1.70	1.70
Shirhatti	1	3	3.13	3.13	3.13
	3	45	2.72	7.97	2.72



1	2	3	4	5	6
	4	44	2.26	7.97	2.26
Ron	2	49	2.90	2.90	2.90
	4	35	2.26	7.97	2.26
	5	10	1.92	1.92	1.92
Mundargi	4	44	2.26	7.97	2.26
	6	9	1.70	1.70	1.70

### Water Rate

According to the amendment made to the Karnataka Irrigation (Levy of Water Rate) Rules, 1965 *vide* notification by the Government of Karnataka, 1980, the responsibility for the preparation and forwarding of the demand statement to the Tahsildar rests with the Assistant Executive Engineer of each division. Action as follows should precede the preparation of this demand statement under Rule 4.

Officers of the Irrigation (Public Works) Department and Revenue Department carry out a joint inspection with a view to obtain information regarding the supply of water having reached the Survey Numbers and also particulars of crops grown. Usually such an inspection is done in the presence of the *ryots* whose fields are irrigated and their signature is obtained in support of it. The inspection statement prepared is then sent to the concerned Tahsildar. After ascertaining the correctness of the information obtained at the time of the joint inspection, statement showing the water rate payable by the *ryots* whose lands got the benefit of water supply, is prepared by the Assistant Executive Engineer and published at the *village panchayat* office and other public places to enable to *ryots* concerned to file objections. If any objections are received the Assistant Executive Engineer should conduct another inspection of the fields (survey numbers) along with the Tahsildar of the taluk. After giving a hearing to the *ryots* concerned and carrying out any change or revision deemed necessary the demand statement is again sent to the Tahsildar. Thereafter the responsibility for collecting the water rate from the *ryots* rests with the Revenue Department.

**Table 9.1a : Details of Revised Water Rate levied on lands irrigated as per G.O. dated 24, July 1985:**

Sl.No.	Types of Crops	Water Rates per Acre ( In Rupees)
1	2	3
1.	Sugarcane	
	(a) to be harvested within a period of 12 months	150-00
	(b) to be harvested after a period of 12 months but within a period of 18 months	225-00
2.	Paddy	
	(a) for the first crop	35-00
	(b) for the second crop or subsequent crops	40-00
3.	Wheat	22-00

1	2	3
4.	Jowar	20-00
5.	Groundnut	24-00
6.	Tobacco	24-00
7.	Cotton	40-00
8.	Maize, Ragi, Italian millet, Spiked millet, Pea, Sweet Potato, Onion, etc.	20.00
9.	Pulses	15-00
10.	Garden Crops	40-00

According to the order of the Government, these rates have to be levied as indicated below:

(1) To the lands irrigated by the large and medium irrigation works the above-noted rates have to be applied from 1, July 1985. Previous to this date, i.e., from 1, July 1978 to 30, June 1985, the old water rates had to be charged (viz. according to the rates prevalent on 1, June 1976). (2) To the lands coming under medium irrigation works with an unassured water supply, one-half of the prescribed rate be charged. (3) The lands situated at higher reaches of minor irrigation tanks one-half of the prescribed water rate and to the lands situated at the lower reaches of such works one-quarter of the prescribed water rate may be charged. The minimum water rate chargeable should not be less than 1 ½ times the difference between the assessment made for the irrigated land as compared with the assessment determined for dry lands. The maximum water rate leviable shall be not less than double the difference between the assessment made for irrigated land and dry land. As in the case of higher and lower reaches, the reduced water rates had to be given effect to from 1st July, 1976. Any outstanding balance of water rates upto 30, June, 1976 on lands situated under minor irrigation tanks was deemed to have been remitted as laid down in para 5 of the Government order noted above. An amendment to the Government order directing the implementation of the water rates, as determined by the order of 24, July 1985, was issued on the 4, November, 1987.

**Maintenance Cess:** In accordance with section 44 of the Karnataka Irrigation Act, 1965, and Rule 21-A of Karnataka Irrigation Rules, 1965, the Tahsildar should levy and collect an annual maintenance cess of Rs. 4.00 per acre. However, if for a period of not less than two years water was not supplied for irrigation to the lands in question, maintenance cess is not to be levied.

**Penal Water-Rate:** According to Section 28(5) of the Karnataka Irrigation Act, 1965, a penal water rate is leviable on any one utilising water for irrigation without valid permission from the irrigation authorities. Besides this, penal water-rate, is leviable also for violation of prescribed cropping pattern. The above penal and water-rates have come into force with effect from 1 July 1985. While the penal water rate leviable for using water for cultivation unauthorisedly, the quantum of penal water rate would be 15 times the normal water rate payable, the penal water rate leviable in cases of violation of cropping pattern is 10 times the normal water rate as provided for under Section 32(4) of the said Act.

**Table 9.2 : Details of Land Revenue Water Rates and others collected in the Dharwad District during the last 10 years (1985 to 1994) are as below:**

Particulars of Demand	Demand Rs. in lakh	Collection Rs. in lakh	Balance Rs. in lakh
1	2	3	4
<b>1985</b>			
1. Land Revenue	92.09	49.05	43.04
2. Water Rate and Maintenance Cess	174.41	4.31	171.10
3. Penal Water Rate	0.22	-	0.22
4. Loans	37.41	0.06	37.35
5. Other Government dues	412.59	55.65	356.94
Total	716.75	109.07	607.68
<b>1986</b>			
1. Land Revenue	85.19	10.90	74.29
2. Water Rate and Maintenance Cess	170.10	52.54	117.56
3. Penal Water Rate	0.22	0.22	-
4. Loans	37.74	8.02	29.33
5. Other Government dues	359.27	47.87	311.40
Total	652.13	119.55	532.58
<b>1987</b>			
1. Land Revenue	167.32	148.62	18.70
2. Water Rate and Maintenance Cess	117.56	15.86	101.70
3. Penal Water Rate	-	-	-
4. Loans	29.92	7.08	22.84
5. Other Government dues	432.63	273.34	159.29
Total	747.43	444.90	302.53
<b>1988</b>			
1. Land Revenue	68.77	68.77	-
2. Water Rate and Maintenance Cess	129.08	24.79	104.29
3. Penal Water Rate	-	-	-
4. Loans	40.60	14.18	26.42
5. Other Government dues	424.61	313.99	110.62
Total	603.06	421.73	241.33

	1	2	3	4
<b>1989</b>				
1. Land Revenue		40.90	40.90	-
2. Water Rate and Maintenance Cess		134.43	36.46	97.97
3. Penal Water Rate		98.77	-	98.77
4. Loans		132.64	55.00	77.64
5. Other Government dues		308.28	271.06	37.22
Total		715.02	403.42	311.60
<b>1990</b>				
1. Land Revenue		55.76	35.15	20.61
2. Water Rate and Maintenance Cess		151.28	26.22	125.06
3. Penal Water Rate		533.88	-	533.88
4. Loans		179.54	6.33	173.21
5. Other Government dues		231.92	158.90	73.02
Total		1,152.38	226.60	925.78
<b>1991</b>				
1. Land Revenue		52.14	34.10	18.04
2. Water Rate and Maintenance Cess		126.51	19.76	106.75
3. Penal Water Rate		691.42	0.01	691.41
4. Loans		222.81	9.09	213.72
5. Other Government dues		190.46	122.54	67.92
Total		1,283.34	185.50	1,097.84
<b>1992</b>				
1. Land Revenue		99.75	99.27	0.48
2. Water Rate and Maintenance Cess		134.99	45.32	89.67
3. Penal Water Rate		815.59	0.09	815.50
4. Loans		233.63	21.92	211.71
5. Other Government dues		286.18	154.30	131.88
Total		1,570.14	320.90	1,249.24
<b>1993</b>				
1. Land Revenue		95.32	95.32	-
2. Water Rate and Maintenance Cess		119.48	18.15	101.33
3. Penal Water Rate		815.50	-	815.50
4. Loans		235.35	6.10	229.25

1	2	3	4
5. Other Government dues	217.20	106.28	110.92
<b>Total</b>	<b>1,482.85</b>	<b>225.85</b>	<b>1,257.00</b>
<b>1994</b>			
1. Land Revenue	100.84	76.73	24.11
2. Water Rate and Maintenance Cess	158.03	31.20	126.83
3. Penal Water Rate	1,371.77	0.18	1,371.59
4. Loans	231.53	12.96	218.57
5. Other Government dues	314.79	145.75	169.04
<b>Total</b>	<b>2,176.96</b>	<b>266.82</b>	<b>1,910.14</b>

**Table 9.3 : Talukwise Revenue collection and progress achieved during 1993-94**

Taluks	Government Due	Net Demand	Collection	Balance
1	2	3	4	5
1. Byadgi	1. Land Revenue / Cess	3.10	3.10	-
	2. Water Rate	-	-	-
	3. Penal Water Rate	-	-	-
	4. Loans	6.20	1.35	4.85
	5. Other dues	13.62	9.08	4.54
	<b>Total</b>		<b>22.92</b>	<b>13.53</b>
2. Dharwad	1. Land Revenue / Cess	14.72	14.72	-
	2. Water Rate	0.56	0.49	0.07
	3. Penal Water Rate	-	-	-
	4. Loans	10.44	0.41	10.03
	5. Other dues	28.50	24.82	3.68
	<b>Total</b>		<b>54.22</b>	<b>40.44</b>
3. Gadag	1. Land Revenue / Cess	35.51	11.40	24.11
	2. Water Rate	0.05	0.05	-
	3. Penal Water Rate	-	-	-
	4. Loans	54.17	0.13	54.04
	5. Other dues	39.47	3.92	35.55
	<b>Total</b>		<b>129.20</b>	<b>15.50</b>
4. Hangal	1. Land Revenue / Cess	2.62	2.62	-
	2. Water Rate	9.81	5.20	4.61

1	2	3	4	5
	3. Penal Water Rate	-	-	-
	4. Loans	3.59	0.13	3.46
	5. Other dues	14.52	14.17	0.35
	<b>Total</b>	<b>30.54</b>	<b>22.12</b>	<b>8.42</b>
5.	Haveri			
	1. Land Revenue / Cess	3.47	3.47	-
	2. Water Rate	0.48	0.48	-
	3. Penal Water Rate	-	-	-
	4. Loans	2.03	2.03	-
	5. Other dues	13.16	9.18	3.98
	<b>Total</b>	<b>19.14</b>	<b>15.16</b>	<b>3.98</b>
6.	Hirekerur			
	1. Land Revenue / Cess	1.79	1.79	-
	2. Water Rate	2.35	0.88	1.47
	3. Penal Water Rate	-	-	-
	4. Loans	7.39	0.36	7.05
	5. Other dues	8.86	5.59	3.26
	<b>Total</b>	<b>20.39</b>	<b>8.60</b>	<b>11.79</b>
7.	Hubli			
	1. Land Revenue / Cess	12.82	12.82	-
	2. Water Rate	4.50	2.70	1.35
	3. Penal Water Rate	20.46	-	20.46
	4. Loans	2.76	0.20	2.56
	5. Other dues	31.43	17.88	13/55
	<b>Total</b>	<b>71.52</b>	<b>33.60</b>	<b>37.92</b>
8.	Kalghatgi			
	1. Land Revenue / Cess	1.70	1.70	-
	2. Water Rate	-	-	-
	3. Penal Water Rate	-	-	-
	4. Loans	2.83	0.38	2.45
	5. Other dues	19.34	6.87	14.55
	<b>Total</b>	<b>23.87</b>	<b>6.87</b>	<b>17.00</b>
9.	Kundgol			
	1. Land Revenue / Cess	4.38	4.38	-
	2. Water Rate	-	-	-
	3. Penal Water Rate	-	-	-
	4. Loans	18.75	1.20	17.59
	5. Other dues	13.73	7.29	6.44
	<b>Total</b>	<b>21.88</b>	<b>9.17</b>	<b>12.71</b>

1	2	3	4	5
10. Mundargi	1. Land Revenue / Cess	1.57	1.57	-
	2. Water Rate	3.73	0.65	3.08
	3. Penal Water Rate	0.24	0.02	0.22
	4. Loans	4.09	0.25	3.84
	5. Other dues	8.07	1.35	6.72
	<b>Total</b>	<b>17.70</b>	<b>3.84</b>	<b>13.86</b>
11. Nargund	1. Land Revenue / Cess	3.19	3.19	-
	2. Water Rate	67.36	12.55	54.81
	3. Penal Water Rate	851.18	-	851.18
	4. Loans	0.85	0.85	-
	5. Other dues	4.72	0.42	4.29
	<b>Total</b>	<b>927.30</b>	<b>17.02</b>	<b>910.28</b>
12. Navalgund	1. Land Revenue / Cess	3.72	3.72	-
	2. Water Rate	56.98	6.43	50.55
	3. Penal Water Rate	471.90	-	471.90
	4. Loans	7.93	0.32	7.61
	5. Other dues	7.62	5.71	1.91
	<b>Total</b>	<b>548.15</b>	<b>16.18</b>	<b>531.97</b>
13. Ranibennur	1. Land Revenue / Cess	2.40	2.40	-
	2. Water Rate	5.55	0.18	5.37
	3. Penal Water Rate	1.83	-	1.83
	4. Loans	3.55	0.64	2.91
	5. Other dues	56.47	20.57	35.90
	<b>Total</b>	<b>69.80</b>	<b>23.79</b>	<b>46.01</b>
14. Ron	1. Land Revenue / Cess	3.67	3.67	-
	2. Water Rate	5.70	1.03	4.67
	3. Penal Water Rate	26.16	0.16	26.00
	4. Loans	66.07	1.38	64.69
	5. Other dues	23.93	5.45	18.48
	<b>Total</b>	<b>125.53</b>	<b>11.69</b>	<b>113.84</b>
15. Savanur	1. Land Revenue / Cess	1.38	1.38	-
	2. Water Rate	0.31	0.08	0.23
	3. Penal Water Rate	-	-	-
	4. Loans	6.46	0.42	6.04
	5. Other dues	13.73	7.29	6.44
	<b>Total</b>	<b>21.88</b>	<b>9.17</b>	<b>12.71</b>



1	2	3	4	5
16. Shiggaon	1. Land Revenue / Cess	1.75	1.75	-
	2. Water Rate	-	-	-
	3. Penal Water Rate	-	-	-
	4. Loans	5.30	1.04	4.26
	5. Other dues	3.51	3.26	0.25
	<b>Total</b>		<b>10.56</b>	<b>6.05</b>
17. Shirhatti	1. Land Revenue / Cess	3.05	3.05	-
	2. Water Rate	1.10	0.48	0.62
	3. Penal Water Rate	-	-	-
	4. Loans	29.08	1.89	27.19
	5. Other dues	10.59	6.48	4.11
	<b>Total</b>		<b>42.82</b>	<b>11.90</b>

### Abolition of Inams

The following kinds of inams existed in Dharwad District. (1) Bombay Paragana and Kulakarni Watan Inam (2) Bombay Personal Inam (3) Bombay Service Inam (4) Bombay merged principalities and Jahgirs Inam (5) Bombay Merged Principalities Miscellaneous Inam, and (6) Bombay Saranjamu Jahgir and other Political Inams. In Chapter II the subject of the abolition of inams by the Inam Commission (1843-44) has been taken note of.

**(1) Paragana and Kulkarni Watan.** The hereditary officers of the district were being called as Paragana and Kulkarni Watandars. The designation of a few of them were : (1) Deshmukh; (2) Deshpande, Kulkarni Desai, Nadagowda, Head Patil, (2) Deshpande, Kulkarni, and Head Kulkarni. The head Patil was entrusted with the responsibilities of recovering Government dues; and, Head Kulkarnis were charged with the duty of maintaining accounts and conducting correspondences. The above inams were granted as a remuneration for their services. These inams were abolished w.e.f. 1, May 1951 by (Bombay Personal and Kulkarni Watan Act.) Act, 1950. An extent of 1,73,311 acres and 17 guntas of land that was resumed by Government, out of which, 1,73,308 acres and 32 *guntas* of land was regranted.

**(2) Personal Inams:** Bombay personal Inams (*joot inams*) existed upto 1953. According to the Bombay personal Inams Act, 1953, effective from, 1, August 1952, these inams were abolished. The whole extent of 5,065 acres and 34 guntas of land resumed by Government after the passing of this Act was regranted.

**(3) Service Inams:** The Bombay service Inam had been granted to Jois, Jungam, Khazi, Mulla and others for services rendered to the rural communities. With effect from 1, April 1954, these were abolished by the Mumbai Service Inam (for the benefit of the village Communities) Abolition Act, 1953. Out of 19,774 acres and 28 guntas of resumed lands, an extent of 19,729 acres and 04 guntas was regranted.

**(4) Miscellaneous Inams:** There were many Miscellaneous inams in the taluks of Savanur, Shirhatti, Kundagol, Mundargi, Shiggaon and Nargund, taluks of the erstwhile principalities in the Bombay presidency. These miscellaneous inams were abolished by the erstwhile Government by the transfer of Miscellaneous Inams Act, 1955. Out of 30, 394 acres and three guntas of resumed land, an extent of 30,393 acres and 29 *guntas* was regranted.

**(5) Principalities Jahgir Inams:** By an Act called Merged Principalities Jagir Abolition Act, 1953, transfer of these inam lands were abolished. The whole extent of 241 acres and 21 guntas of land resumed by the Government was re-granted.

**(6) Saranjamu Jahgirs and Other Political Inams.** Under the administration of the erstwhile chieftains of principalities, with the object of ensuring economic stability and to collect land revenue from the *ryots*, inams were granted as a form of remuneration. It was envisaged that such inamdars would raise the prestige of the principality. Such inamdars were also vested with certain other powers besides the responsibility of revenue collection. Under the Muslim rule, such inams were called as 'Jahgirs' and under the Maratha rule as Saranjamu. In Dharwad district there were two Saranjamus, namely, Hebballi and Gajendragad. These inams were done away with, with effect from first November, 1952 by the Bombay Saranjamu Jahgir and other Political Inams Abolition Act, 1952. The entire extent of 47,873, acres and 27 guntas of land resumed by Government was re-granted.

### Jamabandi

Jama means the 'share' due to the Government, and 'banda' means 'fixation' of Government revenue. The practice of settling the amount of land revenue due to the Government each year is known as 'Jamabandi'. To explain the concept better, the word 'Akarband' may be taken. Akara means amount of land revenue due on lands held in a village, and 'Band' means fixation of the same. In Karnataka, revenue survey and settlement is revised once in 30 years and an Akarband is prepared on the basis of measurement of fields, fertility of soil, rainfall data and other relevant factors. It (akarband) is a register wherein is entered the details as to ownership, rate of assessment, area, etc.

The owners of settled lands are required to pay the land revenue annually. The period from 1, July to 30, June is called the revenue year. The *huzur jamabandi* is conducted by the Deputy Commissioner or the Assistant Commissioner before the close of December every year. The officer conducting the *huzur jamabandi* has to verify and settle the village accounts of the previous year and determine the land revenue and cesses due for the current year. The account in respect of each holder should be certified by the Deputy Commissioner or the Assistant Commissioner.

**The Dittum Jamabandi** constitutes a preliminary test of Village Accounts conducted by the Tahsildar before the *huzur jamabandi*. It should be completed at least one month prior to the Huzur Jamabandi. The Dittum Jamabandi conducted by the Tahsildar is more or less an audit of the previous fasli year's accounts and partly an exercise to bring current fasli year accounts up to date. The records inspected at the time of closing the accounts of the previous year are the following:

(1) Receipt book (2) Kirdi or Day book (3) Khata or Register of holdings (4) Kam/Jasti Patti or Kami Jasti, Ghosware or statement showing increase and decrease, (5) Taluk money assessment day book or ledger, (6) Taluk money assessment ledger, (7) Demand, Collection and Balance Register, (8) Individual Statement of balance (Kulwar Baki Patti) and (9) Register of other Government dues.

While preparing the up-to-date accounts of the current year the following records needs to be inspected.

(1) Register of current holdings (2) Current year's Kirdi Book (3) Record of Tenancy and Crops (4) Mutation Register, (5) Register of Disputed cases, (6) Inam Register, (7) Statement of waste lands, (8) Register of cases of encroachments, (9) Statement showing increase and decrease (10) Akarband or Register showing the area, rate of assessment, etc. in detail of the survey numbers of the village (11) Current year's statement of balance by individual cultivators (13) Register of other Government dues.

Besides the above records and registers such other Registers as standard Registers, Village map, note book 'Village Accountant Diary, Higher Officers' Inspection Book, etc. should also be examined. Jamabandi should be conducted at the headquarter of the respective revenue circles.

**Realization of Land Revenue:** The period from 1st January to 30th June is called as 'Kistu' or 'mosum' or collection season in the district. Land Revenue may be paid in four installments before the 20th day of January, February, March, and April every year. Any instalment of land revenue or part thereof which is not paid before the expiry of the prescribed period shall become the arrears of land revenue and the person shall be called a defaulter. The process of realisation of arrears of land revenue begins with the issue of 'demand notice' during January. If the amount due is not realised within seven days after the issue of the demand notice, the matter shall be reported to the Tahsildar who shall issue orders to destrain the defaulter's movable property as laid down in the Karnataka Land Revenue Rules, 1966. Before, the said property is sold by auction, a notice shall be served by the Deputy Commissioner or an officer authorised on his behalf. If the amount realized falls short of the land revenue due from the defaulter, action may be taken to auction any of the remaining property of the defaulter to make up for the deficiency. Every item of public revenue, be it water rates, cesses, fees, rents, penalties and fine shall be recoverable as arrears of land revenue.

### **Remission of Land Revenue**

The Government has throughout been considerate to the ryots in regard to grant of remissions of revenue during extraordinary circumstances like unexpected natural calamities or prolonged conditions of drought. Whenever a condition of drought prevails on account of partial or total failure of rains, the Deputy Commissioner orders crop-cutting experiments to be conducted in the affected hoblies or revenue circles with a view to determine the extent of crop loss in the area. If the crops are affected for any other cause, the Deputy Commissioner is required to take similar action. The Tahsildar, on his part conducts similar crop-cutting experiments in at least five per cent of the villages in the affected tract. The Revenue Inspectors should form an estimate of crop loss after conducting similar experiments in at least 20 per cent of the affected villages. The Village Accountants too should conduct crop-cutting experiments and form an estimate of the average crop loss in the villages coming under their charge. While so doing, they should take care to exclude from their experiment, the villages in which superior revenue authorities have conducted similar experiments. According to sub-rule (1) of the Karnataka Land Revenue Rules, 1966, decision regarding grant of remission should be taken for each class of land separately depending on the sources of irrigation such as well, tank, river channel and others. According to the Land Revenue Rules, 1966, if the average cropwise yield is less than 25 per cent, there will be full remission of Land Revenue, and where the average crop-wise yield is more than 25 per cent but less than fifty per cent, there shall be remission of land revenue, not exceeding fifty per cent. And, if the yield of crop is above 50 per cent no remission will be allowed.

### **The Prevention of Fragmentation and Consolidation of Holdings**

The sub-division and fragmentation of holdings, caused by the operation of laws of inheritance or other economic reasons, make such holdings less productive or unprofitable. The Karnataka Prevention of Fragmentation and Consolidation of Holdings Act, 1964 was passed to consolidate the holdings and prevent further fragmentation of agricultural lands. According to this Act, a holding of lesser extent than the appropriate standard area determined under Section (3) of the Act, which is unprofitable for cultivation, is regarded as a fragment. The standard minimum extent varies from half an acre to four acres depending on the classification of lands. A person intending to sell such a fragment shall do so only to the holder of land contiguous to it. The scheme of consolidation, as devised by the Act provides for payment of compensation to the holder who facilitates consolidation by giving up his fragment. Every person, to whom a holding is allotted according to the consolidation scheme, is furnished with a certificate of transfer without any stamp duty or registration fee.

### **Land Grant**

During pre-independence period surplus agricultural lands were disposed of through public auction. Further, during the British rule and earlier, persons who rendered special services were being granted agricultural lands as Inam. One object of this practice was the extension of cultivation. After independence the issue of social justice came to the fore and in the matter of land grants weaker section and landless classes started receiving preference. An attempt was made to frame a common law in regard to land grant in the year 1960 through out the state of Karnataka. Finally, the Karnataka Land Grant Rules were framed as per the provisions under Section 197 of the Karnataka Land Revenue Act, 1964. These rules came into force with effect from 3, June 1969. The Karnataka Land Grant Rules, 1969 were amended several times after 1977. Tahsildars were entrusted with the responsibility of preparing the list of lands available for disposal. The following proportion of reservations are fixed for distribution of disposable lands in any village. Ex-servicemen 10 per cent SC and ST 50 per cent, Political sufferers 10 per cent and others 30 per cent. The orders of preference while granting the lands is as, below; (1) landless persons residing in the same village; (2) persons with insufficient holdings residing in the same village; (3) landless persons in the neighbouring villages; and (4) others.

The Rules stipulate that land granted for agricultural purposes shall not be alienated for a period of 15 years; it shall be brought under cultivation within three years of obtaining possession, and it shall not be used for non-agricultural purposes. The Rules also stipulates that all applications for grant of lands shall be received, scrutinised and submitted for orders to the concerned higher authority by the Tahsildar. Lands situated within urban limits shall not be granted to anyone under this rule.

### **Land Acquisition**

Whenever it appears to the Government that a certain land in any locality is likely to be required for a public purpose, a notification to that effect will be published in the official gazette and the Deputy Commissioner of the district will get the public notice of the substance of such notification published/issued at convenient places in that locality and advertise the same in local newspapers. The Government of India Land Acquisition Act (Central Act I of 1894) as extended to Karnataka under the Land Acquisition (Karnataka Extension and Amendment) Act, 1961 is the basic law under which land acquisition proceedings are held. It is the duty of the Deputy Commissioner to mark the limits, measure and prepare a plan of the required land before the issue of the preliminary notification. The

same notification will indicate the particulars of the land so needed and shall invite all persons interested in the said land to appear personally or through an agent before the Deputy Commissioner and state the nature of the respective interest in the land, the amount and particulars of claims to compensation for such interests and their objections.

After hearing the aggrieved and examining their objections, under Section 11 of the Act, the Deputy Commissioner will pass an award and take possession of the land which thereafter, vests absolutely with the Government, free of all encumbrances. Any aggrieved party, who has not accepted the award made, is free to represent to the Deputy Commissioner and request him to refer the matter for the determination of the Reference Court (Civil Judge's Court). The Land Acquisition (Amendment) Act, 1984, has introduced a provision for approval of awards. The monetary limits for approval of awards are, upto Rs. 10.00 lakh by the Deputy Commissioner upto 20.00 lakh by the Divisional Commissioner, and above Rs. 20.00 lakh by the Government. Appeal can also be preferred to the High Court and even to the Supreme Court in certain cases.

#### LAND REFORMS

The important reasons for the introduction of land reforms legislation were (1) to prevent the decrease of agricultural production on account of traditional land ownership and tenancy system ; and (2) to eliminate every social injustice in agricultural system and to end the exploitation of the cultivator by providing security of tenure and to ensure equality of opportunity and status to the rural people. Even during the struggle for freedom, the slogan "Land to the Tiller" was familiar.

The Government of the Bombay presidency had enacted the Bombay Tenancy and Agricultural Lands Act, 1948. The beneficial points of the Bombay Tenancy Act of 1939 were incorporated into this Act. It prescribed the maximum rent payable for a particular class of land by the tenant, provided for cash payment to the land owners instead of crop-sharing and prohibited the resumption of lands by the landlord which would have resulted in the eviction of tenant for a certain number of years. It was thus a progressive step in the direction of land reforms. It prohibited the practice of receiving rent in terms of service or labour, abolished all cesses, rights etc. and ensured that the landlords had no higher rights or privileges than the ordinary tenant of ryotwari holding.

The Act of 1948 divided tenants into three classes 'Permanent tenant', 'protected tenant' and 'ordinary tenant'. The maximum rent allowed was limited to 1/4th of the produce for irrigated land and 1/3 for dry land. By a notification, dated 17th October 1952, the maximum rate of rent was brought down to 1/6 th of the crop or its value irrespective of the fact whether the lands were irrigated or unirrigated. The Act of 1948 was amended in 1952, which restricted the right of the land lord to evict the tenant only in cases where the landlord was almost entirely dependent on the income of the land to be resumed. It conferred on the tenant the right to purchase the land on payment of the price in instalments. The amending Act also for the first time introduced a new concept of agricultural holding. It meant 16 acres of dry land or four acres of irrigated land. However, the concept of agricultural holding was found difficult to be implemented. Therefore, the Bombay Tenancy and Agricultural Lands (Amendments) Act, 1955 was introduced.

After the reorganisation of State, an Ordinance was issued by the Government of Mysore on 11th March 1957 suspending the operation of the provisions of the Bombay Act relating to the resumption by landlords and purchase by tenants of leased out lands. The Mysore Land Reforms Act, 1961, had

been enacted after the formation of the new Mysore State in 1956. This Act had come into force from 2, October 1965. It underwent several changes and the Karnataka Land Reforms (Amendment) Act, 1973 (Karnataka Act I of 1974), was brought into force from 1, March 1974. Under Section 48 of the Act Popular or People's Court (Tribunals) were created for each taluk during 1975. The Assistant Commissioner of the Sub-Division in which the taluk is included is the Chairman of the Tribunal; the Special Tahsildar, and non-officials appointed by the Government are its members. Formerly, the local MLA also was included as a member of the Tribunal. These tribunals have decided cases pending under different Inam abolition Acts. No tenancy could be terminated merely on the ground that its stipulated duration, whether by agreement between the parties or otherwise had expired. Tenants who were cultivating the lands prior to 10, September 1957 but who had been dispossessed either by surrender or eviction were entitled for restoration or possession. Lands in excess of 27 standard acres in the case of then existing holdings were to be treated as surplus lands and vested with the Government. The ceiling for future holdings was fixed at 18 standard acres. The Act also provided for enforcement of occupancy rights even on homestead dwellers who had occupied portions of private lands for residential purposes. After examining the rights of a person who files a declaration as the tenant, the Tribunal confers the right of ownership on him. The surplus extent, if any, is distributed among the weaker sections, landless labourers, and persons who have lost their tenancy rights.

A separate cell had been opened in the Secretariat and arrangements made for a special officer to tour in the taluks, listen to objections, collect applications and send them to the appropriate authorities for providing legal assistance to tenant applicants who were poor. The Government had prepared and sent a scheme of financial assistance for them to the District Rural Development Society.

The Land Tribunal constituted under the Land Reforms Act were also entrusted with the work of deciding the claims of tenants under the Mysore (Personal and Miscellaneous) Inams Abolition Act, 1954 the Mysore (Religious and Charitable) Inams Abolition Act, 1977. However, the land reforms cell in the Revenue Department deals exclusively with the Writ Petitions against the orders of the Land Tribunals in the State High Courts. If any party is aggrieved with the Tribunal's orders, all that he can do is to approach the High Court because no Civil Court has jurisdiction to entertain any appeal against the Tribunal's decision.

By an amendment to the Karnataka Land Reforms Act, 1973, made in December 1985, in each district a Land Reforms Appellate Authority came to be constituted from 26, May 1986 under Section 116(A) of the Act. This was necessitated by the increasing number of Writ Petitions filed in the High Court by parties aggrieved by the Tribunal's orders. Each such Appellate Authority comprised a Civil Judge called as judicial member and an officer in the cadre of Deputy Commissioner as Revenue Member. The Writ Petitions pending in the High Court were transferred to the Appellate Authority of each district. These Appellate Authorities were abolished with effect from 8, October, 1990.

The person who obtains possessions of land through the Land Tribunal is allowed to repay the Principal and interest on it in 15 years instalments or in a lumpsum. After enforcing the land ceiling the surplus land taken possession of by the Government may be distributed among the following; landless cultivators, agricultural labourers, tenants losing their rights. While granting lands care should be taken to ensure that a holding of lesser extent than the appropriate standard area, which is unprofitable to cultivate, is not granted. Table 9.7. at the end of the Chapter gives information concerning the achievements of the Land Tribunals in the district, the achievement of the District Appellate Authority and the extent of lands distributed in the district.



## OTHER SOURCES OF REVENUE

Since the direct taxes form but an insignificant portion of public revenue, the State has been depending heavily on indirect taxes. Formerly, land revenue formed the principal source of public revenue but now it forms, but a least important source of it; and, so is the agricultural income tax. Commercial taxes have now developed into a major source of State income and contribute to over fifty per cent of the total revenue collected. The contribution from such items as Stamps and Registration and the Motor vehicles tax is sizeable. Similarly, the excise revenue, when compared with other taxes, is considerable. Professional tax is contributed by employees of the organised sector and the self-employed individuals. All in all, 91 per cent of the State revenue is derived from indirect taxation. The Central Government too levies its own taxes.

The scheme of commercial taxes, which existed previous to the states reorganization, has been replaced by the new enactments like Karnataka Sales Tax Act, 1957(2) Central Sales Tax Act, 1956 (3) Karnataka Entertainment Tax Act, 1958(4) Karnataka Agricultural Income Tax Act, 1957 (5) Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (6) Karnataka Tax on Luxuries (Hotels and Lodging Houses) Act, 1976, and (7) Karnataka Tax on Entry of Goods into Local Areas for consumption, use or sale therein Act, 1979.

**Commercial Taxes :** Karnataka Sales Tax Act, 1957, and Central Sales Tax Act, 1956 are in force in Karnataka covering sales taxation. The latter enactment authorises the states to collect and keep tax on sale or purchase of goods within their respective jurisdiction in the course of inter-state trade. The scheme of sales tax now prevailing is a combination of single point and multi-point taxation. A single point levy is imposed at only one specified point which may be first sale, first purchase or last purchase. The rates of single point tax ranged from 1 per cent to 150 per cent, From 1986 the maximum rate has been raised to 200 per cent. From out of 293 main goods about 178 goods are subject to single point tax; and the rest are subject to multi-point tax which is collected at each stage at which the goods pass through the hands of a dealer liable to tax. Generally goods of common consumption or use are subject to a sales tax of 4 per cent. Liquors, when not subject to excise levy, attract a 200 per cent sales tax. According to the Act, brought into force w.e.f. 1st April 1984, every dealer whose annual turn over is Rs. 50,000 or more was required to register himself by paying a registration fee of Rs 200. If his annual turnover exceeds Rs. One lakh, he is liable to pay sales tax. From 1985, the turn over limit for registration was increased to Rs. 75,000, and the registration fee to Rs. 250. By the 20th day of each month the previous month's account of sales must be submitted to the department by the dealer. From 1987-88, the turnover limit for registration of dealer was increased to Rs. One lakh and, from 1990-91, to Rs. Two lakh. For liquor manufacturers and dealers and for hotels, bars, etc. this limit remains at Rs. one lakh.

Dealers with an annual turnover of Rs. 1.50 lakh are liable to pay a sales tax of 1.50 per cent. Those dealer with a turnover exceeding Rs. five lakh are allowed to pay tax at different rates for different slab. There is provision to collect this tax under a multi-point scheme also. With effect from 1, April 1986 a tax of 10 per cent is collected on the sale of lottery tickets. The details of revenue realised in the district in recent years are furnished in a separate tabular statement (9.6) at the end of this chapter.

**Entertainment Tax :** A common entertainment tax for the whole state came to be introduced with effect from 1, January 1958. The responsibility for the collection of this tax was entrusted to the



commercial Taxes Department. This tax is levied on admission tickets issued to watch cinematograph shows and horse racing. Theatrical shows and music programmes are exempted from this tax. From July 1982 the tax on admission tickets was raised from 30 per cent to 50 per cent depending on the rates of admission. A surcharge of 100 per cent on the entertainment tax is also levied. On each show a show tax as per the composition scheme is also levied. The show tax and surcharge excluded, 90 per cent of the entertainment tax revenue is made over to the local bodies of the respective area, the State retains 10 per cent as the cost of collection. According to Section 4A of the Act the compensation payable to the local bodies of the respective area, where the cinema theatres are located, amounts to 36 per cent of the total collection.

As per Section 4A of the Act, those conducting video shows have to pay tax at the rate of Rs. 2500 per month irrespective of the number of shows conducted. Entertainment tax levied earlier on certain specified games like cricket, Tennis, Hockey, etc, was abolished from April 1984. The tahsildars, Chief Officers of Municipalities, Police inspectors, and departmental officers are empowered to inspect the cinema theatres. Tabular statement No. 9.12 gives details of entertainment tax collected in the district in recent years.

**Agricultural Income Tax:** Agricultural income tax is levied on income derived on any land which is subject to payment of land revenue on which commercial crops are grown. According to the Karnataka Agricultural Income Tax Act, 1957, income tax is leviable on 31 commercial crops including 7 plantation crops. According to Karnataka Agricultural Income Tax (Amendment) Act, 1976, the tax was being levied from 1976-77 after taking into consideration the extent of the plantation. No tax was leviable where agricultural income did not exceed Rs. 8,000. According to a 1983 amendment to the Act, the limit of exemption was raised to Rs. 14,000 with retrospective effect from 1981-82 itself. In 1985 the exemption limit was raised to Rs. 20,000. From 1986, the tax became leviable on crops such as plaintain, coconut, cardomom, pepper and orange raised either as the only crop or as mixed crops on holding upto 25 acres in extent. No tax is levied upto an extent of 15 acres; thereafter, between 15 and 20 acres Rs. 1,500 for each acre; and between 20 and 25 acres Rs. 2,500 for each acre is levied. Tabular statement No. 9.6 at the end of the chapter gives particulars of amount collected in the district under the head of Agricultural Income Tax.

**Professional Tax:** Upto 1976 the tax on Profession, trade, employment and calling used to be collected only by the local bodies. According to the Karnataka Municipalities Act, 1964, the assesseees under the profession tax were comprised in nine groups. But, according to the Karnataka Tax on Professions, Trades, callings and employments Act, 1976, the tax came to be levied on professions, trades, callings and employments with effect from 1.4.1976. The rate of professional tax varies with the salary range of the employees; and in respect of traders the rate of tax is fixed with reference to turn over. The professional tax of employees is deducted at source every month. The self-employed individuals, however, are expected to pay their tax before 30th September each year.

With effect from 1, April 1983, professional tax becomes payable in respect of persons receiving a basic pay of Rs. 1,200 per month or have an income above this limit. Self-employed individuals are expected to pay the amount of tax fixed before 30, April, every year. With effect from 1, August 1985, the dealers registered under the Karnataka Sales Tax Act, 1957, whose total turnover in any year is not less than Rs. 75,000 are liable to pay a professional tax of Rs. 250 per year. Earlier to this date the turn over limit to become liable to pay professional tax of Rs. 100 was Rs. 25,000 to Rs. 50,000

per year; and those whose turnover was between Rs. 50,000 to Rs. 1,00,000 were liable to pay Professional tax of Rs. 250 per year.

**Entry Tax:** Octroi, was the main source of revenue to the Municipalities for a long time. It was levied on certain goods entering the municipal limits. The traders and transporters, however, regarded it as a source of harassment. Following their opposition to it, the Octroi levy was abolished, on 1.4.1979 and the entry tax was introduced by the enactment of Karnataka Tax on Entry of Goods Act from 1 April 1979. This new tax was intended to make good the loss of revenue suffered on account of the abolition of Octroi. The entry tax is levied in the form of a surcharge of 10 per cent of sales Tax. On goods not subject to be KST, such as cotton textile, tobacco, and its products, levy of entry tax varies from 1 to 2 per cent. The actual collection of entry tax, slated for 1, June 1979, could however be made from 1, October 1980. The levy of entry tax on 13 commodities like sugar, tobacco, etc. and other products actually commenced from 1982-83. Out of the proceeds of this tax, 90 per cent is transferred to local bodies and 10 per cent is retained by the State Government as cost of collection. The amount collected under this head in the district in recent years is furnished in tabular statement No. 9.12.

**Luxury Tax :** The Karnataka Tax on Luxuries (Hotels and Lodging Houses) Act, 1979, came into force from 1, June 1979, where the tariff for providing lodging in a hotel or lodge is Rs. 50 or more but does not exceed Rs. 150, the luxury tax payable is 10 per cent of such tariff, and where the tariff ranges between Rs. 150 and Rs. 250, it is 15 per cent, and beyond Rs. 250, it is 20 per cent. Proprietors of hotels or lodges, who are registered with the Karnataka Commercial Taxes Department need not pay registration or renewal fees. Details of Collections made in district in recent years is given in tabular statement No. 9.6 at the end of the chapter.

**Excise :** Prior to the unification of Karnataka, Prohibition was in force in Dharwad district which was included in the Bombay Presidency. This was lifted from 1967 paving the way for the enforcement of the Karnataka Excise Act, 1965. According to this Act, an excise duty at such rate as the State Government may prescribe from time to time shall be levied on any exciseable article (1) manufactured or procured in the State under any license or permit granted under the Act; (2) Duty on the article manufactured based on quantity; (3) license fee levied as retailers, bars, and hotels; (4) income secured through auction of toddy and arrack shops; (5) rental on shops; (6) duty on imported liquor from other states; (7) tax on toddy trees and rent; (8) fines imposed as illegal manufacture, storage, sale or transport; (9) countervailing duty on bottling before sale; and (10) duty on exports.

Excise duty is levied and collected on articles like (1) molasses, (2) brandy, whisky, rum, gin, milk punch, etc. manufactured in the distilleries in Karnataka (3) rectified spirit, (4) beer, (5) wine and fenny. Imports of these articles from outside the state are also taxable.

Punishable offenses under the Karnataka Excise Act include; (1) Illegal manufacture; (2) illegal transport - import or export (3) illegal possession and contravention of the rates of tax under excise rules (4) converting denatured spirit into consumable liquor. (5) misuse of license; (6) adulteration (7) manufacture, sale or possession by one person on behalf of another; and (8) Providing premises, necessary vessels and vehicles, etc. knowingly, for the commission of offenses. Penalties are levied and collected for committing any of the above mentioned offenses. Tabular statements No. 9.8 and at 9.9. the end of the chapter gives particulars of excise revenue collected in the district (1989-90 to 1993-94) and particulars of *abkari* shops in the district (1989-90 to 1993-94) respectively.

**Stamps and Registration :** Bills of exchange, cheques, promissory notes, debt instruments and life insurance policies, etc. are covered by the Indian stamps Act. According to the Indian Registration Act, 1908, certain documents must be compulsorily registered. Appropriate fees are prescribed under the Act for registration of different documents. The Karnataka Stamps Act is applicable to documents other than the above mentioned. Under this Act fifty five different types of documents are subject to stamp duty. These are classified under two groups. The first group of document attract a fixed duty and second group of documents attract an *advalorem* duty. In this the value of the property in question is mentioned in the registered document for which the prescribed stamp paper shall be used and separate registration fee paid. The documents which give rise to limited interest over properties, such as mortgage without possession, partition deed, security bond, etc. can be written on stamp papers of lower rates. The documents like agreement deed, affidavit, adoption deed, etc. can be written on stamp papers of fixed duty. Documents are also classified as judicial and non-judicial. Stamp duty on judicial documents is regulated under the Karnataka Court fee and Suits Valuation Act, 1958. The instruments coming under the schedule of the Indian Stamps Act shall be written on non-judicial papers. At present there are nineteen sub-registrar's offices in the district administering the following Act.

(1) Indian Registration Act, 1908; (2) Karnataka Registration Rules, 1965; (3) Karnataka Stamp Act, 1967, and Rules there under; (4) Karnataka Court fees and Suits valuation Act, 1958 and Rules there under; and (5) Indian partnership Act, 1932.

The Special Deputy Commissioner (Rev) used to be ex-officio Registrar at the district level. The Sub-Registrar is entrusted with the work of registration of documents relating to immovable property within his jurisdiction and collection of prescribed fees. He is also responsible for registration of marriages, adoptions and wills. There is now a departmental Officer working as District Registrar.

Details regarding receipts from registration and Stamps in the district for the years 1980-81 and 1985-86 are furnished in tabular statement No. 9.10 at the end of the chapter. Another tabular statement (No. 9.11) furnishes talukwise statistics of work in Registration offices in the district for the year 1990-91 and 1991-92.

**Forest Development Tax :** Forests are among our vital national assets and they are managed on the principle of progressive and perpetual profit. To enable making of increased investments in the forests sector, a Forest Development Tax was introduced by the State Government from January 1975. Initially, this tax, levied under the Karnataka Forests Act, was only five per cent on the value of forest produce purchased. From 1, May 1980, the rate of this tax went up to eight per cent. The tax is collected on items like timber, fire-wood, charcoal and such minor forest produces like sandalwood, bamboo, cane, etc. On timber, bamboo, etc. purchased by big industries, the rate of tax collected is 12 per cent.

**Electricity Duty :** Prior to independence only a few towns like Dharwad, Hubli, etc. were supplied with electricity. In the beginning, the consumers of electricity in the Bombay Presidency had to pay a duty of  $\frac{1}{2}$  annas or three paise per unit, but, when used for purposes of lighting, no duty was payable upto 12 units. For all other purposes the duty was  $\frac{1}{4}$  anna per unit of consumption. Subsequent to unification, the Mysore Electricity (Taxation on consumption) Act, 1959, was enacted. In accordance with this Act, a duty of three paise per unit of consumption was levied which was raised to six paise per unit from April 1970. Different rates are levied on different categories of consumers. The

responsibility for the collection and remittance of the tax rests with the licensee. Any individual or organisation empowered to supply electricity under the Indian electricity Act including the State Electricity Board is considered as the licensee. This duty is collected along with the charges for supply of power.

The amount of duty collected in the district from 1990-91 to 1993-94 may be seen as below:

		Rs. in Lakh			
Sl.No.	Division	1990-91	1991-92	1992-93	1993-94
1.	Dharwad	292	272	273	366
2.	Hubli	1,562	1,999	3,306	2,986
3.	Gadag	721	960	1,073	1,366
4.	Haveri	661	800	859	1,060
Total district		3,236	4,031	5,511	5,778

#### Motor Vehicle Tax

Formerly the Motor Vehicles Act, 1939, and the Motor Vehicles Tax Act, 1935, of Bombay state were in force in Dharwad district. According to the former Act, every motor vehicle was required to be registered; every driver was required to possess a driving license; and, every motor vehicle was required to be insured. After the States' Reorganisation, the Mysore Motor Vehicles' Act, 1957 was introduced. The rates of tax under this Act relate to the horse-power in the case of motor cycles, unladen weight in the case of motor cars, carrying capacity in the case of transport vehicles and number of passengers (seats) in the case of passenger vehicles. Other enactments in force regarding this tax are the Karnataka Motor Vehicles Act, 1957; Karnataka Motor Vehicles Taxation Act, 1957; Karnataka Motor Vehicles Rules, 1963, and , Karnataka Motor Vehicles Taxation Rules, 1957. Collections on account of this tax in the district from 1990-91 to 1993-94 were as follows.

		Rs. in Lakh			
Sl.No.	Division	1990-91	1991-92	1992-93	1993-94
1.	Dharwad	378	382	430	492
2.	Gadag	71	63	85	111
3.	Haveri	72	86	105	128
Total District		521	531	620	731

#### CENTRAL TAXES

**Central Excise** : Initially *abkari* tax was levied as a general customs or excise duty. Subsequently, the tax came to be levied on the price of every article purchased by the consumer. In 1894 it was levied for the first time on cotton yarn manufactured in the country. It was levied on cotton fabrics from 1896. Petrol (1917) Kerosene (1922) and Silver (1930) were brought under excise levy. In 1934, as a measure of rationalisation, sugar, match boxes, steel, etc. came to be subjected to excise duty.

Now, 136 commodities are covered by excise duty. Collection of excise is regulated by the Central Excise and Salt Act 1944. The rates of tariff are prescribed in Schedule I of these rules. The Central Excise Department also administers the following Acts. (1) Gold Control Act, 1968 (2) Customs Act, 1962 (3) Foreign Exchange Regulation Act (FERA) 1947 (4) Export and Import Control Act, 1955; (5) Sugar Export Promotion Act 1958 (6) Mineral Products (Additional Duties of Excise and Customs) Act, 1958, (7) Khadi and other Handloom Industries Development Additional Excise duty on Cloth Act, 1953; (8) Duties (Additional cess on Excise Duty) Act, 1957; (9) Additional Duties of Excise (Goods of Special Importance) Act, 1957; (10) Conservation of Foreign Exchange and Prevention of Smuggling Activities Act (COFEPOSA) 1957, and (11) Produce Cess Act, 1966.

In Dharwad District two central Excise divisions are functioning under the control of Belgaum District Collector of Central Excise. In the newly formed (1, September 1993) Dharwad Division are included the City of Dharwad, and the districts of Uttara Kannada and Bijapur. The Hubli Division comprises of Hubli City and Gadag Town connected with the Dharwad district there are A, B, C and D, ranges at Hubli; besides, there are Dharwad A and B ranges, Gadag and Ranibennur ranges. The amount of excise revenue from these eight ranges together stood at Rs. 23.04 crore in 1989-90, Rs. 27.51 Crore in 1990-91, Rs. 36.01 in 1991-92 Rs. 36.00 Crore in 1992-93. During the year 1993-94 the range-wise break up of the excise collections stood at Rs. 2.14 Crore, Rs. 3.11 Crore, Rs. 1.66 Crore, and Rs. 14.57 Crore respectively from Hubli A, B, C and D, ranges; Rs. 0.53 Crore and Rs. 0.63 Crore from Dharwad A and B Ranges respectively. and Rs. 43.55 crore and Rs. 1.84 Crore from Ranibennur and Gadag ranges respectively. The chief commodities on which excise duty is collected in the Dharwad District are cotton yarn, electric motors, ceramic products, and sugar. Among the major excise paying companies in the district may be mentioned : Micro finish Volves, L.V.T. Products, Akai Industries, Kirloskar Electric Company, New Government Electric Factory (All from Hubli); Grasim Industries, Kumarapatna; and Karnataka Co-operative Sugar Factory, Haveri.

### **Income Tax**

Though the first great armed struggle (1857-58) for freedom was successfully put down by the British Government, it had to sustain heavy losses. The result was the introduction of income tax in India for the first time in 1860. Thereafter, several amendments were made in the income Tax Act and a separate Act was passed in 1886. To meet the losses sustained during the First World War, a new Income Tax Act was passed in 1922. This Act remained in force upto 1961-62 but had become complicated with numerous amendments. After independence the Government realized the necessity for raising additional revenues required for the implementation of its various economic policies. In 1956, the Government had referred it to the Law Commission. A year later the report of the Direct Taxes Administration Enquiry Committee under the chairmanship of Mahaveera Tyagi was also received by the Government of India. After studying the recommendations contained in both these reports, the Income Tax Act, 1961 was passed. It was brought into force with effect from 1, April 1962. The Gift Tax Act, was also given effect to. The Commissioner of the Hubli Circle of the Income Tax Department was placed under the administrative control of the Chief Commissioner at Bangalore.

The Deputy Commissioner of Income Tax of the Hubli Range, at Hubli, Collects income tax, wealth tax and gift tax in the Dharwad District. He was also collecting estate duty previously; but, its collection has been discontinued from the year 1985-86.

Tabular Statements showing collections of different taxes in the Dharwad district for the year 1989-90 to 1993-94

**Table 9.4 : Details of Income Taxes collected during 1989 to 1994**

Year	Commercial establishments	Salaried class	Total	Amount collected (in lakh of Rs.)
1989-90	11791	6375	18166	1250
1990-91	13104	6830	19934	1434
1991-92	14921	7135	22056	1757
1992-93	16057	7518	23575	1846
1993-94	21360	9646	31006	1547

**Table 9.4A : Details of Local Tax collected during the recent years in Dharwad district**

Year	No. of assessees	Total Rs.in lakh
1989-90	1538	21
1990-91	1626	26
1991-92	1847	34
1992-93	1868	35
1993-94	1490	18

**Table 9.5 : Details of Gift Tax**

Year	No. of assessees	Total Amount Rs. in lakh
1989-90	75	1.13
1990-91	98	1.48
1991-92	66	1.21
1992-93	76	0.44
1993-94	38	0.60

**Table 9.6 : Details of various Taxes collected in Dharwad District during recent years**

Sl.No.	Under various Acts	Amount collected (Rs. in lakh)				
		1989-90	1990-91	1991-92	1992-93	1993-94
1	Sales Tax	5660.04	6891.13	8837.52	9449.14	10201.22
2	Agricultural Income Tax	-	-	-	-	-
3	Professional Tax	152.79	371.46	444.41	506.19	704.75
4	Luxury Tax	6.46	7.62	9.60	13.27	11.18

Table 9.7 : Details of achievements of Land Tribunals (1993-94)

	Byadgi	Dharwad	Gadag	Hangal	Haveri	Hirekerur	Hubli	Kalghatgi	Kundgol	Mundargi	Nargund	Navalgund	Ranibennur	Ron	Savanur	Shiggaon	Shirhatti
No. of cases admitted	2404	6352	2922	9212	3234	5366	3084	3499	3171	1994	1964	1305	3864	2633	2263	4188	3032
No. of cases settled																	
<b>In favour of Tenant</b>																	
1. SC/ST	46	215	1683	968	2203	1096	316	2136	119	600	5	114	897	342	107	1318	230
2. others	1394	4215	-	5161	-	-	-	1363	1582	1330	-	-	-	132	1463	1336	1249
LandLord	-	-	1189	**	-	298	-	-	191	-	595	-	-	-	443	-	1543
Rejected	1010	1922	-	3083	1651	2052	1393	-	1279	-	999	-	1517	-	250	1534	10
No. of cases filed in High Court by	163	-	139	674	-	508	417	-	-	-	112	303	116	91	234	-	-
Land Tribunal	10	-	568	-	-	-	152	-	-	-	165	-	-	1695	-	-	-
Tenants	93	28	125	30	198	126	312	107	490	668	98	96	-	104	91	1156	248
Landlords	70	112	14	2	396	162	105	45	75	331	27	16	1517	12	-	579	27
No. of case pending at High Court	11	152	39	674	53	110	197	-	-	33	-	-	17	-	-	-	-
Total area of land allotted to tenants in acres	7765	45695	16691	35267	18123	29930	1658	14888	21614	24771	18493	123680	19729	11250	18029	17993	11680
<b>Land allotted to</b>																	
1. Scheduled Caste	48	670	510	4892	400	8924	289	255	3890	471	36	298	1817	781	280	5864	1878
2. Scheduled Tribe				**												3071	
Surplus land available for distribution	-	2036	823	54	92	2	-	102	2714	319	1524	298	159	707	74	2139	529
Balance of surplus land remaining for distribution	-	2036	823	54	92	02	-	102	2714	219	1524	298	159	707	742	139	529
<b>Land Holders</b>																	
1. Scheduled Caste	-	194	113	15	78	-	-	27	44	71	192	114	28	150	18	185	23
2. Scheduled Tribe	-	15	-	-	-	-	-	-	-	-	-	-	-	-	176	-	-
3. Others	118	145	-	-	-	-	-	-	-	-	-	-	6	-	-	53	69







1	2	3	4	5	6	7	8
6.	Hirekerur	20	42	68	68	68	64
7.	Hubli	34	75	75	75	75	131
8.	Kalghatgi	-	20	20	20	20	40
9.	Kundgol	15	30	30	30	30	33
10.	Mundargi	25	26	26	26	26	35
11.	Nargund	10	17	17	17	17	29
12.	Navalgund	12	39	39	39	39	53
13.	Ranibennur	30	55	70	70	70	92
14.	Ron	18	42	42	42	42	73
15.	Savanur	26	28	28	28	28	41
16.	Shiggoan	28	36	36	36	36	51
17.	Shirhatti	20	28	28	28	28	30

**Table 9.10 : Details of Revenue earned from Stamps and Registration in Dharwad District**

(Rs.in lakh)

Sl.No	Sub-registrar office	1980-81				1985-86			
		Number of Registered Documents	Total value of Documents	Income from Registration	Total Expenditure	Number of Registered Documents	Total value of Documents	Income from Registration	Total Expenditure
1	2	3	4	5	6	7	8	9	10
1	Byadgi	388	19.70	0.18	0.26	612	48.22	0.55	0.58
2	Dharwad	2298	247.01	2.39	0.55	2530	119.80	5.48	1.00
3	Gadag	2366	118.15	1.45	1.37	2479	49.21	4.57	0.94
4	Hangal	1291	48.96	0.46	0.32	964	55.97	0.70	0.59
5	Haveri	1317	67.29	0.76	0.35	1660	183.95	1.81	0.57
6	Hirekerur	1276	54.43	0.56	0.31	1155	68.06	5.32	0.56
7	Hubli	3038	366.25	3.59	0.54	4534	151.35	10.68	1.36
8	Kalghatgi	498	11.58	0.18	0.39	658	119.37	0.57	0.54
9	Kundgol	894	50.93	0.56	0.29	683	79.95	0.96	0.56
10	Mundargi	551	21.67	0.23	0.19	592	37.04	0.36	0.18
11	Nargund	409	26.81	0.27	0.29	638	94.05	0.95	0.42
12	Navalgund	944	69.69	0.83	0.34	783	161.87	1.55	0.63
13	Ranibennur	1526	101.80	6.88	0.50	1741	188.72	14.49	0.61

1	2	3	4	5	6	7	8	9	10
14	Ron	1142	67.32	6.96	0.38	1123	11.74	1.26	0.72
15	Savanur	728	3.25	0.48	0.30	663	59.15	0.67	0.45
16	Shiggaon	613	33.14	0.32	0.33	784	61.33	0.50	0.51
17	Shirhatti	860	33.80	3.31	0.38	706	62.53	0.41	0.39
<b>District Total</b>		<b>19,279</b>	<b>1,341.78</b>	<b>29.41</b>	<b>7.09</b>	<b>22,125</b>	<b>1,55,231</b>	<b>50.83</b>	<b>10.63</b>

**Table 9.11 : Details of Statistics regarding talukwise activities of the Registration offices for the years 1990-91 and 1991-92**

Sl.No	Sub-registrar office	1990-91				1991-92			
		Number of Registered Documents	Total value of Documents	Income from Registration	Total Expenditure	Number of Registered Documents	Total value of Documents	Income from Registration	Total Expenditure
1	2	3	4	5	6	7	8	9	10
1	Byadgi	457	49.54	0.99	1.02	638	130.72	2.71	0.90
2	Dharwad	322	5727.83	14.85	1.91	3154	1913.84	21.00	0.95
3	Gadag	2366	598.81	11.89	1.89	2944	1123.59	20.04	2.13
4	Hangal	975	84.79	1.72	1.14	914	166.72	2.97	1.60
5	Haveri	1394	282.27	5.43	1.21	1447	686.85	9.89	1.72
6	Hirekerur	814	144.10	13.11	1.1	841	172.10	22.03	1.46
7	Hubli	6016	2060.18	368.74	2.55	6757	3470.80	62.38	2.67
8	Kalghatgi	442	226.09	0.13	0.52	635	135.54	2.24	0.79
9	Kundgol	538	78.22	1.67	1.75	791	200.56	3.94	1.04
10	Mundargi	428	523.38	1.02	0.67	526	98.89	1.96	1.24
11	Nargund	550	123.10	2.33	0.80	686	209.43	4.37	0.89
12	Navalgund	718	152.06	4.02	1.01	1320	432.59	9.35	0.47
13	Ranibennur	1875	261.27	3.44	1.44	2517	506.64	79.42	0.30
14	Ron	1138	153.83	3.36	1.20	1,232	315.36	5.29	1.58
15	Savanur	433	83.89	1.53	0.97	572	150.54	3.04	0.85
16	Shiggaon	582	72.24	1.44	0.91	601	145.25	3.05	1.12
17	Shirhatti	884	126.60	16.30	1.33	917	203.84	29.52	0.14
<b>District Total</b>		<b>19,279</b>	<b>1,341.78</b>	<b>29.41</b>	<b>7.09</b>	<b>22,125</b>	<b>1,552.31</b>	<b>50.83</b>	<b>10.60</b>

**Table 9.12 : Details of amount collected from Entry Tax and Entertainment Tax in Dharwad District for the years from 1988-89 to 1992-93**

(Rs.in lakh)

Name of the Act	Years				
	1988-89	1989-90	1990-91	1991-92	1992-93
KTEG	234.77	284.52	317.77	369.28	474.04
KET	337.13	350.14	362.92	423.51	434.63

**Table 9.13 : Number of Vendors in the District under KST and CST Rules 1988 to 1993**

Sl.No.	Year	No. of Registered Vendours	
		State sales under KST	Central Sales under CST
1	1988-89	12,928	6,145
2	1989-90	15,106	7,396
3	1990-91	16,711	4,726
4	1991-92	15,375	7,956
5	1992-93	15,858	7,907