

CHAPTER 9

ADMINISTRATION AND REVENUE

In the previous century the general administration had restricted itself to collection of taxes, providing safety to the citizens and their property and belongings. While the police, jails and the judiciary symbolised security, the Revenue department, Stamps and Registration department constituted other notable departments of the Government. The Public Works department being another prominent department oversaw execution of roads, bridges and buildings. In due course of time, enhancement of educational and political awareness in the society necessitated creation of exclusive departments for agriculture, health and co-operation sectors. These departments further expanded during the second and third decades of the century. Before reorganisation of States, Gulbarga district consisted of Gulbarga, Thandur and Yadgir sub-divisions comprising of 12 taluks but later the Telugu predominant areas of Thandur and Kodangal were transferred to Andhra Pradesh, retaining 10 taluks.

The Deputy Commissioner is vested with the general administration of a district. Other district heads administer their respective departments within the district. A broad outline is being given in respect of officers looking after general administration. Details in respect of other departments are provided in chapter-11 other Departments.

Deputy Commissioner

The Deputy Commissioner performs the essential functions of the general administration of a district apart from being the District Magistrate. Being responsible for the revenue administration of the district he is also the District Registrar, Deputy Development Commissioner and the Chairman of the District Advisory Committee. He also functions as an officer responsible for execution of the functions relating to the family planning and other developmental activities of the district. He exercises wide ranging powers under the Mysore Land Acquisition Act, Hyderabad

Endowment Act, Hyderabad Land Improvement Loan Act, Mysore Land Record of Rights Act, Hyderabad Court of Wards Act, Mysore Village Panchayath and Local Boards Act.

Revenue Functions

The land revenue is generally determined in one of the following modes a) Agricultural b) Non-agricultural c) Miscellaneous. The Deputy Commissioner is responsible for monitoring the collection of land revenue and also maintenance of accounts from time to time. The Deputy Commissioner enjoys ample powers in matters relating to levy of land revenue and water rate. He is conferred with judicial powers in the settlement of land revenue disputes. The administration of muzrai institutions in the district also vests in him. He has powers to inspect any Government office except police and judicial offices.

Judicial Function

In his capacity as the District Magistrate the Deputy Commissioner is responsible for proper maintenance of law and order in the district. Consequent to the separation of powers between the executive and the judiciary, the judicial functions of a District Magistrate have shrunk to a great extent. Being the District Magistrate, all other Executive Magistrates function under his direction and control. He derives his authority directly under the Criminal Procedure Code and the Karnataka Police Act to maintain law and order. He can issue directives to the police to maintain peace in the civil society. He has direct control over the jail and lock-ups. He can order preventive custody of persons suspected of being a threat to social harmony and peace. He is endowed with powers to issue licenses and permits under the Indian Arms Act, Indian Explosives Act and Cinematography Act. The implementation of the Eradication of Untouchability Act falls under his administrative purview. He enforces the orders issued by the Government in pursuance of the provisions of the Passport and Visa Act. He is responsible for procurement and distribution of food grains as per the Essential Commodities Act. He is responsible for smooth functioning of the Sub-Registrar offices. He is the Chairman of the Regional Transport Authority, Family Welfare Committee, District Library Committee etc. Until the Zilla Panchayaths came into force, he acted as the District Development Commissioner. Consequent to the abolition of the District Development bodies, their activities have now been transferred to the Zilla Panchayaths.

Special Deputy Commissioner

The Special Deputy Commissioner performs the job functions relating to land revenue collection, stamps and registration of institutions, administration, maintenance of agricultural land records, matters relating to forest, Rent Control Act and Inam Abolition Act.

Assistant Commissioner (Sub-Divisional Officer)

There are six officers of the Assistant Commissioner's rank in the district, namely, Head Quarters Assistant to the Deputy Commissioner, Assistant Commissioners of Gulbarga, Yadgir and Sedam Sub-Divisions and District Treasury Officer. These officers assist the Deputy Commissioner in running the revenue administration. Apart from assisting the Deputy

Commissioner, the Sub-Divisional officers of Gulbarga, Sedam and Yadgir function independently in their respective administrative jurisdiction in addition to being Sub-Divisional Magistrates in their respective areas. The District Treasury Officer monitors the treasuries in the district.

Tahsildar

He is the representative of the Government at the taluk level. He is responsible to the Deputy Commissioner through the Assistant Commissioner. He exercises authority under the Land Revenue Act and the Land Reforms Act. Settlement of the land disputes in the villages and prevention of encroachment on government land by unauthorised persons are his primary duties. Inspection of lands on which developmental loans have been raised, collection of land revenue, collection of water rate dues are his other duties. Collection of food grains and their distribution through fair price shops also forms part of his duties. He has to set right any variations that may occur in the quantum of food grains set apart for the public. He is empowered to sanction old age pension. He is the Taluk Magistrate. He prepares the Electoral Rolls. He carries the responsibility of conduct of election work as the Assistant Returning Officer.

Block Development Officer

Under the Community Development Programme, he is designated as the Block Development Officer. Till recently (1987), he also functioned as Executive Officer of the Taluk Development Board. Under the Grama Panchayath and Local Board Act, 1959, he had been delegated with certain powers. From 1.4.1987 his powers on revenue stands abolished. At present, he functions as the Chief Executive Officer of the taluk panchayath under the zilla panchayath system.

Revenue Inspector

Each taluk in a district has been sub-divided into many hoblies. These hoblies are under the administrative control of Revenue Inspectors. In matters of land revenue, the Revenue Inspector works under the supervision and control of the Tahsildar. He plays a prominent role in the implementation of orders issued by the revenue department. Apart from the inspection of the functioning of the village accountants, he performs other duties such as inspection of boundaries of the land, prevention of unauthorised encroachment of the government land etc. In addition, he also performs the duties entrusted to him by the Tahsildar from time to time.

Village Accountant

Under the Bara Baluthi system, the village officers were responsible for running the village administration. In the absence of *Thalaris*, the *Thotis* were government officials at the village level. The *Thotis* played a crucial role in the resolution of land and boundary disputes. *Thalaris* provided security to the villages by keeping close watch on the strangers visiting the villages. Consequent to the abolition of Shanbogue system in 1970, the village administration is being run by the village accountants. They are the primary level officers in the land revenue administration at the village level. Till 1987, they were also being referred to as village secretaries. The Gram Sahayaks assist them in their work.

Nad Kacheri

In order to reduce the burden of work at the taluk level, the hobli level nad kacheris were established during August 1986. Out of the 21 odd revenue functions exercised by the Tahsildar, nine are delegated to nad kacheris.

District Training Institute

The District Training Institute, Gulbarga is functioning under the control of the Administrative Training Institute, Mysore. The primary objective of this institute is to impart training to the Group 'C' and 'D' employees of all the departments in the district. Apart from this, special training programmes are being conducted for the village accountants of the Revenue Department and the employees of the Commercial Tax Department. Short term courses are also being conducted for the Range Forest Officers, Forest Guards and the employees of the Health and Family Welfare Department.

Muzrai Department

The various religious endowment institutions in the State are administered by the Acts framed before the year 1956. There is no single Act to administer these institutions. In the Nizam administration, the Tahsildar, Talukdar and Subedar were being called 'Nazam'. These officers exercised power under the various Acts. At present, the tahsildar and the local officers run the activities of the religious endowment institutions under the supervision of the Deputy Commissioner. The present Act is being implemented by the Endowment Commissioner. The Deputy Commissioner and the Assistant Commissioners deputed under the Act assist him. The Endowment Commissioner can conduct judicial enquiries under the Act and many of the rules framed thereunder. The Commissioner is the head for the various muzrai and endowment institutions. The Deputy Commissioner and the various other officers of the Endowment Department assist him in development and maintenance of endowment institutions.

REVENUE ADMINISTRATION

The revenue department has been one of the primary sources of revenue among the revenue earning departments. The revenue administrative system has responded to the changes occurring in the political and social fields from time to time. Even before Manu, the land revenue was a primary source of income to the government under the then existing local systems of revenue collection. According to Manu, the levy of land revenue in the normal times varied from 1/12th to 1/16th portion of the produce while it could go up to 1/4th during special circumstances such as war etc. The ryots were required to pay this portion of their produce to the State. This system was the main stay for all the rulers including the muslim rulers in Karnataka. Taking a portion of the total produce during the harvest season towards land revenue collection was an established practice even during the ancient days. This type of land revenue collection was being performed through the head of the village namely *gowda* or *patel*. As the land revenue system expanded, many other civil officers were appointed from the level of the village to that of the government in order to ensure effective land revenue collection. These civil servants controlled many such villages

and in some special circumstances, thousands of such villages. A portion of the land revenue receipts or in lieu, some land used to be given to these civil servants for their services.

One can notice many administrative practices of Shatavahana kingdom in this district. Though Shatavahana kings continued the revenue system of Mauryas to a great extent, certain changes were introduced in survey and settlement by categorizing the land as *dry*, *wet*, *garden* along with the nature of the soil, the source of water and the type of crops, thereby helping fixation of land revenue systematically. The officer by the title Rajuka (one who keeps the measurement tape) was appointed to measure the land and to fix the land revenue which fact is borne out by the inscriptions.

One can notice fundamental changes in the revenue system during the administrative codes evolved by Rastrakutas between the 8th and 10th century A.D. In that system, the citizens were not totally depending on the kings in sorting out their affairs. The system of local administration was in existence at the village level. The kings took up the responsibility of providing internal social security to the citizens as well as providing protection from external threats. In return, the citizens paid taxes to the kings in the form of land revenue. Normally 1/6th portion of the produce was being collected towards land revenue during this period. In addition to the land revenue, the citizens were required to pay many local taxes directly or indirectly for specific purposes such as construction of tanks, construction of temples and choultries, community halls maintenance, running of educational institutions etc. These taxes were being accounted separately towards local taxes and central taxes. The professional tax was also in prevalence. As evidenced from *Parasharamadhavi*, the Vijayanagara kingdom generally relied on Manu's principles and practices in the matter of revenue administration.

Under the rule of the muslim sultanate, this system continued and the land revenue was being collected in the name of *karz* (kappa). This was to be paid at the time of harvest itself. During this time, the quantum of land revenue being collected from the land cultivators was enhanced. Many changes were brought about in the methodology of collection of land revenue and a portion of it was to be paid in the form of cash. Many notable and far reaching changes were brought about by Raja Todarmal during Akbar's time. Therefore, this new system was named after him only. During Moghul's time, for the purpose of land revenue collection and maintenance of records *amani* (ad hoc) officials were nominated to work under the Sarkar districts. In accordance with this system, the posts of Deshmuk, Desha, Kulkarni and Surnada Gowda were clubbed together to function under the same head. However, the posts of Deshpande, Muzumdar, Kanungo and Kulkarni were continued as existed in the previous system. During the Moghul period not only measurement of the land on the scientific lines was introduced but also the division of the land into four categories based on their fertility and fixing the land revenue thereof was brought into existence.

Normally, 1/3rd of the land produce was being collected as land revenue (cash). However, this quantum of land revenue was being determined on the average land yield during the previous nineteen years. Previous to this, in the old system, it was being determined on the basis of one year's land productivity. In the new system, this duration was reduced from nineteen years to ten

years due to certain administrative difficulties. In this system, several officials were appointed to help the government and the land owners in collection of revenue. This was the contribution given to the administrative system by the muslim kings. The revenue system propounded by Todarmal was in extensive use barring minor variations, for more than one hundred years but with the collapse of Moghul rule and the consequent weakening of the central authority, the regional powers were on the rise and many new changes were brought about. The revenue system which existed in Hyderabad-Karnataka area was the continuation of Todarmal's system. According to this system, for a particular piece of land, the land revenue was being fixed based on the quantum of seeds that was used or based on the productivity of the land. Under this system, if it were to be dry land, then 1/4th of the produce if it were to be irrigated land, then the quantum ranging from 1/2 to 2/5th was being collected as land revenue. If the land revenue fixed in kind (grains) was converted into money (cash), then it became the land revenue for that particular piece of land. The land revenue was being collected either through the lease-holders or through the revenue department. When it was collected through the department, it was being done so by an officer entitled 'talukdar' or 'naib'.

Land Survey

The inscriptions provide vivid description about the measurement instruments in respect of the basic measure of land measurement pertaining to the ancient times and middle ages. In the ancient days, nivartana, mattara, kamma were in usage. The land measurement was being made by the basic mattara. The Bahamani kings and then the Moghul kings used kurige for measuring the land. This was the unit of land measurement (kurige is also used for sowing the seeds). One kurige is approximately equivalent to four acres of land.

The extent of one kurige land could be described as follows: the extent of land that could be sown with the usage of three seers of jowar with the help of six cattle by three persons in one day. The land revenue was being determined in four different ways based on the fertility of the soil. They are: (1) Regeera (black cotton soil) (2) Milava (black and red mixture) (3) Masari (red soil) and (4) Shore savalu (alkaline). The land revenue during those days varied from Rs.5 to Rs.10 in respect of one kurige first grade soil, Rs.5 to Rs.10 for the second grade soil, Rs.3 to Rs.8 in case of third grade soil and 8 annas to Rs.2 in case of fourth grade soil. In respect of irrigated land, depending on the water availability, an amount of Rs.20 to Rs.150 was being fixed for one kurige land. The land revenue was over and above the normal rate to the extent of 50% in case the land was suitable for cultivation of sugarcane and paddy depending on the supply of water. In respect of paddy cultivated with water source being a well and in respect of the garden lands, the land revenue was being determined at the rate of Rs.10 to Rs.25 for every kurige. While the land revenue was being collected in kind (paddy) in respect of paddy fields, the same was being collected in cash in respect of the dry lands. The land revenue collected in kind was being called 'batai'. Soon after the harvest season, the portion of the crop due to the government was being disposed. The land revenue was to be paid in four installments. The officials were giving permission to cut the ripe crop only after getting a written assurance from the land owners to the effect that the lands would be used for cultivation in the next season. This type of system is said to have existed well before this area came under 'Asaf Jahi' administrative system.

Salarjung's Reforms

During the year 1853 and subsequent years many progressive changes were brought into force regarding this system. Firstly, in the Old-Hyderabad area, the unit of measurement of land was changed from 'kurige' to an acre. Such of the land not fit for cultivation was excluded from the purview of land revenue. The boundaries of the land holdings were fixed and survey numbers were assigned. The land revenue was determined based on the fertility of the soil. The system of lease was abolished. The ryots were given titles over the possession of their respective lands. The annual jamabandhi system was initiated. These reforms were of great significance towards achievement of the welfare of the farmers. Each of the land owners was given a book of payments which indicated the details of the revenue land. At the time of the payment of land revenue, the payment entries were being recorded in this payment book.

Many rules were framed in respect of cultivation of the fallow land. In the first year of cultivation, the cultivator was not required to pay the land revenue. In the second year $1/8^{\text{th}}$ of a rupee per acre, in the third year $1/4^{\text{th}}$, in the fourth year $1/2$ a rupee and in the fifth and subsequent years, the full amount of the land revenue was to be paid. The land revenue was being collected in three installments depending on the crop pattern. In respect of khariff crop (south-west monsoon) cultivated in the dry land out of one rupee land revenue two annas in November, six annas in December and the remaining eight annas in January was to be paid. In respect of Rabi crop, the land revenue was being collected from January to March. During the currency of these reforms, the system of *balutha* payment which was being paid by the cultivators to the village patel and patwari (kulkarni) was done away with. Instead of balutha a fixed amount of 'ayava' was fixed. An amount at the rate of one anna ayava (aya patti) was to be collected for every one rupee land revenue. During the same period, the inam lands assigned to the patwari were taken over by the government.

Zilla Bandhi System

This system came into existence during the year 1905 when Abdul Rehman was the Settlement Superintendent. This was the continuation project of the revenue reforms project brought about by the then Chief Minister Nawab Sir Salarjung. This was a bold step towards the reformation of the land revenue system on a systematic and scientific manner. The main objective of these reforms was to optimize the land utilisation and collection of land revenue aimed at fortifying the financial position of the government. According to this project, such of the lands as were fit for cultivation were measured, identified and registered. The land revenue was fixed to one unit of bigha land. One bigha land was equivalent to 3600 square yards. Every owner of land was conferred with ownership title for cultivation of his land. In addition, an agreement (kowl) was also granted. The land revenue was fixed on the basis of the previous ten years yield. According to the zilla bandhi reforms system, the land revenue was being determined according to the five categories of land namely, *ryatwari* (from villages), *paisashapa* (from leased lands), *pana* (from freehold lands), fruit yielding plants etc. The land revenue varied in consonance with the variety of the land namely dry land (kushki), irrigated and plantation. The system of giving land as gifts (inam) was also in existence.

Inams

Right from the ancient times, the system of conferring lands by the government and the local bodies in the form of inams was in existence for such of the persons who rendered service to the nation or to the village community. The land was also conferred in respect of religious and social services. The system of conferring jahagirs began during the Moghul period in Hyderabad-Karnataka districts in recognition of the extraordinary service rendered to the people or to protect the status and position of persons enjoined to get jahagirs. The system of assigning one or more villages in the form of gifts or in lieu of payment of jodi (Jahagir) land revenue agreement such jahagirs were being given. In the years following the death of Aurangzeb, Asaf Jah-I initiated many reforms to put down disturbance and lawlessness in the society. The jahagir conferment was also one such reform. There is evidence to show the gift of such land in the first instance by Asaf Jah during the year 1729. In the 19th century Sir Salarjung commenced a separate department by name "Dariaft Inamat" to bring about reforms in the conferment of jahagirs and inams.

Land Title

There are many dimensions to the land ownership or possessions. Subsequent to the British rule, the ryatwari system gained more significance and found roots through out the length and breadth of the country. The land under cultivation in ryatwari system entirely belonged to the government while the khatedars and pattadars of such lands were considered as authorized owners only. In return, the cultivators would pay the stipulated land revenue. There is complete freedom for transfer of such land. In Hyderabad province *panamastha, tahud, ijara* etc. were also in existence apart from the ryatwari system. The mode of fixation of land revenue etc. is explained in detail in Hyderabad Land Revenue Act, 1907. This Act was framed on the basis of Bombay Land Revenue Act, 1870. As per the present existing ryatwari system in Gulbarga district, each cultivable land has got a separate survey number. The cultivator of that land is described as the registered pattadar, kathedar and enjoyer of such land. However, this right accrues to him so long as he pays the land revenue from time to time. The previously existing ryatwari cultivations are as follows:-

Pattadari

Under this system, the cultivator either cultivated the land by himself or got it done through others.

Potapattadari

In this system, two or more cultivators jointly hold the patta. None of them had right to dispossess potapattadar or enhance the extent of land revenue due to be paid by him.

Shikamidar

Under this cultivation system, the land owner assigns his land to someone else subject to certain conditions of cultivation. He had no right to dispossess the cultivators as long as the agreement existed.

Aasami Shikami

Under this system, a cultivator can cultivate the land as long as he desires. The government brought into force an enactment in 1944 to protect such cultivators.

Panmasta

Under this land cultivation agreement, the land could be given to the cultivator for only a limited period subject to payment of rent and this rent could not be enhanced.

Tavuda or Sarabasta

This system was in existence prior to the introduction of ryatwari system. According to this, the lease holders of the land were required to pay other cesses in addition to the land revenue. This lease system was in force for a definite period only. This system was abolished during the time of Salarjung I.

Ijara

In order to bring back the lands abandoned by any of the village cultivators because of migration, such large extent of fallow lands were being assigned on long term leases extending to 30-40 years in order to enable better cultivation and inhabitation by the people. The land revenue on such lands was fixed at very low rates and was being enhanced during subsequent periods once this land became more developed. This system was commenced by Salarjung I

Jahagirs

The jahagir system got strong foothold during the Moghul regime and continued even at the time of Nizam rule. The kings holding the reigns of the empire practiced gifting of chunks of land to such of those people who rendered extraordinary service to the citizens as also to protect the status and pre-eminent position of the people conferred with jahagirs. Jahagirs extended to one or more villages at times. There were different kinds of jahagirs depending on the types of services rendered or depending upon the conditions attached to such an assignment. The types of jahagirs, mainly, were Paigah or Jamayat, Al-tamga, Zat, Tanaka, Mashruti and Madadamesha jahagirs. At the time of its origin, paigah jahagirs were given by the then king Nizam Alikhan to Abdul Khair Khan who was responsible for maintenance of military establishment aimed at protecting the Nizam's palace. Paigah means horse stable. This type of jahagirs were quite popular. Al-tamaga jahagirs were issued under the insignia of the king's authority and the land revenue was exempted. They were permanent and hereditary in nature. Zat jahagirs had no conditions attached to enjoyment and these large extents of land were meant to provide means of leading lavish life to the persons who held them. Tanaka jahagirs were in the form of salary to the persons who rendered service. Mashruti jahagirs were in recognition of any specific service rendered such as military, civil service or religious service. These jahagirs were renewed till such time as the services were performed by their holders. Madadamesha jahagirs were meant to enable the holder to lead a comfortable life or to supplement his income level. Apart from these jahagirs there existed 'Sarf-e-khas' lands also. The income from these lands got remitted to the private treasury

of the Nizam. Apart from this, other small types of jahagirs were prevailing. Inam Holding were such lands where the government has forsaken its right over the land revenue collection and alienated its ownership to the holders of such lands. These Inam lands were scattered in many villages. In some cases the entire extent of lands comprising the village itself constituted Inam lands. In the old Hyderabad-Karnataka area the status of the zamindars was much distinct from those who lived in other parts where the land survey and settlement process had been completed.

As per the Jahagir Commission Report, 1947, the jahagirdars had no rights of ownership over the jahagirs. They had the right only to collect land revenue for a limited period of time. Apart from this, they had powers of excise, forest and the fisheries over the jurisdiction of their jahagirs and some others even had the judicial and police powers. In due course of time, these powers got diminished and finally in 1947 they were abolished. This was the first recommendation to be implemented in respect of the recommendations of the Jahagir Commission. Even though the jahagirdars were collecting the land revenue right from the accrual of jahagirs, through the officials appointed by them, they had no specific, clear or express permission to do so from the competent authorities. The ryots contested the powers of the jahagirdars to collect land revenue in competent courts of law. This deficiency was set right by bringing in the 1935 Jahagir Land Revenue Collection Rules. At one point of time more than 1/3rd of the land was in the form of jahagirs. The revenue administration in the areas coming under jahagirdars was ineffective to a great extent. This situation continued till 1949 that is to say till all Sarf-e-khas lands were merged with divani lands. In the same year, all the jahagir and muktha (lease) village administration was taken over by the government with effect from 15th August, 1949. An administrator was also appointed. As a consequence of the abolition of jahagir system, the vested interest which existed between the farmers and the government were done away with and the land cultivation system was qualitatively simplified.

Land Survey and Revenue System

The system of measurement of land and fixation of land revenue process seems to have commenced for the first time in 1875 in the Hyderabad-Karnataka area. By this step, many shortcomings that existed earlier were set right. The land survey in this area was on the basis of a system which existed in Bombay province.

Under this system, there was no scope for any middlemen. In consultation with the land owner, the land was being measured by the use of measurement chain (mojani chain). The village map along with the measurement of land in acres and guntas was also prepared. In fixation of land revenue the fertility of the land was a primary consideration. In the year 1878, based on the fertility of soil, the categorisation of land was commenced in Bidar, Raichur and Gulbarga areas based on Bombay model. While the soil was being categorized in ten different ways in Bombay area, this number was fixed at seven in Gulbarga area. In fixation of land revenue in the old Hyderabad province, western parts of Gulbarga district, black cotton soil and red soil mix (masari) land were the two prominent categories.

In the year 1883, after the categorisation of the land based on its fertility the land revenue

was fixed. In the same year, the district was also reorganized. Until then Surpur and Shahapur areas coming under Sarpekhani were merged into Gulbarga district. In 1873, this district comprised of six taluks. In 1883, Surpur and Shahapur were included. For the first time, the details of talukwise land revenue fixation in the district were as follows: Gulbarga 1889, Afzalpur 1883, Aland 1883, Chittapur 1888, Chincholi 1889, Yadgir 1891, Sedam 1891, Jevargi 1851, Shahapur 1889, Surpur 1888.

Revenue Revision

In the British administrative system, the land revenue once fixed was again subject to review every 30 years whereas due to re-fixation of the boundaries of many taluks in Gulbarga district, this review was commenced in the year 1915. The review work first began in Sedam taluk and continued till 1928. The review was based on Bombay model and the revised rates were as follows: In respect of dry land for every acre, the enhancement was from 8 annas to Rs.2 and 12 annas. In respect of irrigated lands, the land revenue was enhanced between Rs.12 and Rs.14. In respect of bagayat land (garden belt), the rates were raised from Rs.5 to Rs.6.

Collection of Land Revenue

The revenue officials were collecting the prescribed land revenue in two installments every year. The first installment was named Kharif- kisti. This was being collected between January 1st - 21st without leaving any arrears. The second installment rabi kist was being collected after April. The land revenue was being collected by the Tahsildar, Revenue Inspector, Patwari (Shanbogue) and Patel. This work was being performed under the control of the Deputy Commissioner. In case anybody did not pay the land revenue dues then stringent measures were being adopted as per Hyderabad Land Revenue Act to collect the arrears. While the total demand of the land revenue in the district during the year 1961-62 was Rs.38.19 lakhs, it has increased to Rs.66.28 lakhs during the year 1964-65.

The taluk-wise land revenue demand, collection and balance of the district in the year 1964-65

Taluk	Demand	Collection	Balance (Rs. In lakhs)
Gulbarga	9.53	5.10	4.43
Aland	5.38	5.00	0.38
Afzalpur	4.41	4.01	0.40
Chittapur	12.26	8.42	3.84
Sedam	4.18	3.73	0.45
Yadgir	8.67	4.30	4.37
Surpur	4.98	3.6	1.31
Shahapur	5.05	4.75	0.30
Jevargi	5.91	5.16	0.75
Chincholi	5.91	4.93	0.98

Changes After 1950

The jahagirs were completely abolished in 1950. Four new taluks namely Afzalpur, Aland, Chittapur and Thandur were included. Because of this, the total number of taluks became twelve. In 1956 Thandur and Kodangal taluks were transferred to Andhra Pradesh. After the abolition of jahagirs in 1950, the talukwise Diwani and Paigah village numbers are as follows: The figures within brackets indicate paigah villages. Gulbarga 116 (34), Afzalpur 10 (80), Aland 46 (83), Chittapur 33 (88), Chincholi 92 (53), Yadgir 118 (24), Sedam 54 (57), Jevargi 126 (32), Shahapur 121 (38) and Surpur 144 (43).

Jamabandhi System

'Jama' means the amount due to the government. 'Bandha' means fixing the target of the revenue receipts due to the government. The practice of fixing the portion (revenue) due to the king was in practice from the ancient days. On similar lines, fixing the land revenue due to government is called 'jamabandhi'. The term akarbandh can also be considered. 'Akar' means the portion of the produce in a particular piece of land which is to be given to government and the equivalent amount of money that has to be collected is called 'akar'. 'Bandh' means to determine. This portion itself is land revenue. The lands coming under the purview of Karnataka state are measured every thirty years and based on the fertility, yield and rainfall etc. the akarbandh is prepared and then land revenue is determined.

The cultivators of such lands for which the land revenue has been determined are required to pay land revenue every year. The Deputy Commissioner determines the amount of land revenue and the cesses that are to be paid each year by the occupants of the land. The account of these occupants will have to be certified by either the Deputy Commissioner or the Assistant Commissioner. This kind of certification of the accounts of a year is termed as Huzur Jamabandhi.

The process that is done by the concerned tahsildar of a taluk prior to the huzur jamabandhi is called Dittum Jamabandhi. Huzur jamabandhi is to be completed before the end of December. The dittum jamabandhi should be complete one month prior to the above. In taluk dittum jamabandhi (1) the previous year's accounts are closed and (2) the current year's revenue accounts are prepared.

While completing the previous year's accounts the following are to be examined: (1) Receipt book (2) Kirdi book (3) Khata (4) Kammi-Jasti patti (increase and decrease) statement (5) Taluk land revenue day book (daily register) (6) Taluk land revenue ledger (7) DCB register (8) Kulawar Land Holders (cultivator) balance list (9) Other government dues.

While finalizing the current year's accounts, the following khatahs are examined: (1) Current year's khata (2) Current year's kirdi (3) Record of rights (R.T.C) (4) Mutation register (5) Register of dispute cases (6) Inam register (7) Fallow land statement (8) Encroachment case register (9) Kammi-Jasti statement (10) Akarbandh (11) Current year's DCB register (12) Current year's

kulavar (holders) dues list (13) Other government dues. Apart from these registers, it has to be examined whether every village accountant has maintained separate registers, model survey map, tippani book, village accountant's diary. There is a rule that the jamabandhi has to be conducted in the headquarters of the respective administrative units.

Land Revenue Collection

Every year assuming that the land revenue is due from the farmers from January 1st to June end *kisti* or *mausum* is prepared. Every amount not paid within the installment period is declared as arrears and the land holder is considered as defaulter. Every installment due should be paid on or before 20th of January, February, March and April months. The process of collection begins when a demand notice is served on the land holder in the month of January. For every installment not paid within the stipulated time the matter is brought to the notice of the tahsildar and his orders are obtained for the attachment of the unmovable property as laid down in the Land Revenue Rules, 1966. Before such attached property is sold, a suitable notification has to be issued by the Deputy Commissioner or an officer nominated by him in this behalf. In case the amount so realised is less than the amount due, then an additional property of the defaulter may be attached. Any other revenue namely water rate, cesses, fees, installments, penalties etc. shall be recovered as in the case of procedure adopted to collect the primary land revenue.

Exemption of Land Revenue

The government has a policy of reducing land revenue in case the rainfall situation is not normal or in case of any unforeseen calamities when there is destruction of crops etc. The Deputy Commissioner issues directions in case of shortfall in rain to conduct crop cutting experiments in the concerned hoblies (revenue circle) to determine the amount of losses incurred. Even in the event of destruction of the crops for any other reason, such surveys are conducted. The tahsildar has to conduct such crop cutting experiments in at least 5% of the villages where such a situation exists and then estimate the crop *annevari* for every acre. The Revenue Inspector have to conduct such experiments in 20% of the villages and then estimate and make a report. The Village Accountant has to conduct such experiments in every village coming under his jurisdiction. The Village Accountant should exclude such of the villages where the tahsildar or the Revenue Inspector has already conducted the experiments. According to the Karnataka Land Revenue Rule clause, the collection of land revenue can be stopped fully in case of lands where the water supply is assured from wells, tanks, rivers or other water sources and the crop yield is above 25% but less than 37%. If the crop yield is above 37% and less than 50%, half of the collection can be stopped. The collection that was stopped because of low rainfall will be treated as arrears and then collected in subsequent years if the crop yield exceeds 75% and if the yield is less than 75% and more than 67% then 62% arrears will be collected and if the yield is less than 62%, then the held over land revenue will not be collected. If the rainfall is less than 37% continuously in a specified period, then the arrears of the previous third year will be waived.

Consolidation of Fragmented Cultivations

In order to prevent harm to the agricultural production due to excessive divisions of agricultural land as a result of partitions in the properties or because of financial needs, the Karnataka Land Holdings Prevention of Fragmentation and Consolidation Act, 1964 was enacted. As a result of this law, if any specified cultivable land is found to be unprofitable then it is considered as a fragmentation as per Section 3 of the Act. Based on the categorisation of the lands, any particular piece of land varying from half an acre to four acres which is not found to be agriculturally profitable is considered as fragmented land. The owners of such lands are not permitted to alienate these lands to persons other than their contiguous owners. Owners of fragmented lands who surrender their lands for consolidation are eligible to receive compensation. Those who purchase such lands need not pay the stamp paper expenditure or the registration duty but transfer is done only through a transfer deed. Recently, this law has been simplified.

Land Reforms

The Karnataka Land Reforms Act has truly become a milestone in the direction of making the policy 'land to the tiller' coming true. This enactment can be unhesitatingly said to be a revolutionary step in bringing about agricultural reforms. This Act lays down the limits to the extent of agricultural land which a family can own. The family has been defined by specifying the number of members in it. The individuals whose annual income is more than Rs.12,000, from non agricultural sources, companies institutions, cooperative institutions were prevented from getting ownership of the land unless they fulfill certain pre conditions. After the reorganisation of the States (November 1956), the tenancy laws that existed in the respective areas immediately before reorganisation were adopted by Karnataka. The surplus land to the extent of 50% was reserved to be distributed to the people belonging to the Scheduled Castes and the Scheduled Tribes. The tenants were required to pay an amount equal to 15% of the net income from the lands belonging to 'a, b, c' categories and 20% in respect of 'd' categories for getting the registration of the tenanted lands. This amount could have been paid in one lump sum or over twenty annual installments carrying an interest of 4%. In case of permanent tenants, this amount was fixed at six times the difference between the lease rent and the land revenue. However, this law had special provisions to evict such of the beneficiaries who further divided the land leased the land to others, the land was left fallow or the land was utilized for non-agricultural purposes. The Karnataka Government presented a bill before the legislature in October 1954 to amend the Mysore Tenancy Act, 1952. According to this amendment, the tenants were categorized as follows: protected tenants, non-protected tenants and common tenants. The reasons, such as further division of the land leading to removal from cultivation was removed and the law was changed suitably. The term "protected cultivators" was interpreted to mean those owners of land who utilized 1/4th of the land meant for own cultivation or for non-agricultural purposes. The unprotected cultivators could be divested of the land by giving one year's advance notice for the reasons that the owner of the land desired to take up cultivation. If the land owner did not resort to cultivation within a period of two years from the date of eviction of the evicted cultivator then such land would be

reverted back to the evicted cultivators. In respect of other cultivators, a minimum period of ten years was given before they were evicted from cultivation.

The protected and unprotected cultivators had the choice of paying the market price and thereby purchasing the land after fulfilling the requirement of clearing this amount in one installment or a maximum of six installments in a period not exceeding ten years. The only condition attached was that the cultivator could purchase the land to a minimum extent of 25 standard acres but after the purchase the land that remained with the land owner should not have been less than licensed units of cultivable lands (that means ranging from 25 to 100 standard acres). After the purchase, the cultivators had no right of selling or gifting these lands.

Land Tribunals

As provided for in Section 48 of the Karnataka Land Reforms Act, 1961 the Land tribunals were constituted. These tribunals were headed by the Assistant Commissioner of the concerned sub-division along with a member representing each taluk and in addition four specially nominated members by the government. The Tahsildar functioned as its Secretary. Apart from this, as per enactment, one member was to be essentially from scheduled caste or scheduled tribe. The disputes were being decided by a majority decision. The quorum of the meeting was fixed at three members with the presence of the Chairman. To facilitate speedy disposal of the applications, there was a provision to constitute a tribunal for every taluk or in some cases more than one tribunal per taluk. This enabled final settlement of disputes at the taluk level itself.

According to Section 48(a), a provision was made to file applications for occupancy rights within a period of six months from 1.3.1974. The main functions of the tribunal were enabling the cultivators to register applications to get occupancy rights, to enquire as to whether the applicant was a cultivator or not and to distribute surplus land and garden land as per Section 77 and to discharge other functions conferred on them by the Act. The functions of the tahsildar are indicated in Section 112(a) of the Act. The decision of the tribunal was final and no lawyer could appear before it. No civil court had right to question the decisions of the tribunal. An appeal could be filed to the High Court only. With effect from 26.5.1986, the Land reforms appellate authorities have been constituted in every district as per Section 116(a). One member each from the judiciary and the revenue departments will be the member of the appellate authority. Such of the disputes which were required to be settled in the High Court have been vested with these authorities.

The land tribunal can distribute the surplus land so determined as per the Land Reforms Act prioritywise as follows:

(1) Landless labourers, agricultural labourers, displaced landless tenants (who do not possess minimum holdings).

(2) Tenants not possessing minimum holdings, displaced tenants and owners of land whose holdings are minimum and who cultivate on their own.

(3) The cultivator who possesses land less than the requirement for a family and self-cultivator whose land is less than the prescribed holding for a family and owning land.

(4) Those who wish to cultivate land on their own.

Such cultivators who get this surplus land may pay the amount in one installment or in fifteen annual installments with interest.

Land Reforms Appellate Authority

In pursuance of the Land Reforms Rules 116(a), the Land reforms appellate authority at the district level has been constituted with a judicial officer as the judicial member and a revenue officer of a deputy commissioner's rank as the revenue member. An appeal can be filed as per Section 118(a) against the orders made by the land tribunal in pursuance of the Land Reforms Act. Powers have been conferred on these authorities to decide the appeals as per the procedures prescribed in the Civil Procedure Code except the following powers:

- (a) Power to remand cases to the land tribunals
- (b) Power to reject the issues framed by the land tribunal.

The Judicial and Revenue members can hear and dispose off the appeals. If any difference on any issue arises then the judicial member is empowered to refer such issues to the Principal Civil Judge having jurisdiction and he will hear and dispose such issue only.

Allotment of Government Land

There was clear cut policy of land distribution in the pre-independence days. Large extent of land was left vacant uncultivated and therefore the uncultivated land was being assigned to encourage various kinds of services. Apart from this, it was being distributed by auction also. The main thrust was to expand the cultivable area. After Independence, providing social justice was one of the objectives in allotment of land. The land allotment policy as it existed in the various parts was suitably amended so as to give priority to the landless and the minorities to ensure social justice.

In the year 1958, an attempt was made to bring about a uniform policy in the direction of land allotment. In the year 1968, the land distribution rules were formulated in place of 1950 rules. Again they were amended in 1969. The new Land Distribution Rules, 1969 were brought into force as per Karnataka Land Revenue Act, 1964, Section 197.

These rules came into force with effect from 3.6.1969. After 1977, a series of changes were brought about in land allotment rules. The tahsildar was made accountable to inspect the

lands eligible for allotment. The distribution of land to the various categories was fixed in the following ratio: Ex-servicemen and military jawans - 10%; Scheduled Caste and Scheduled Tribes - 50%; political sufferers - 10%; remaining - 10%. The priority was to be fixed as follows: (1) The landless people living in the village (2) The insufficient holders living in the village (3) Landless people in the neighbouring villages (4) Others.

There was a condition that the land should be put into proper cultivation within a period of three years of taking possession and there was a bar to alienate this land for a period of fifteen years. Also, the land was to be utilized for the purpose for which it was allotted. The tahsildar had the powers to receive the applications, to inspect and to distribute the land and to transfer cases to higher authorities where he had no powers. He had no powers to distribute lands coming within the town limit areas.

Land Acquisition

If the government wanted any piece of land to be earmarked for a public purpose, then the Deputy Commissioner is empowered to give public notice and to cause publication in prime places of the area. The Land Acquisition Act, 1894 being a central act was extended to Karnataka by the Karnataka Land Acquisition Act, 1961 (Karnataka Extension and Amendment) to enable acquisition of land for public purposes.

The Deputy Commissioner will make necessary arrangements to measure and to prepare a sketch of the land which is required to be acquired. He will receive the applications for compensation of the lands so acquired. The applicants who make these applications should provide details of land to be acquired. The applicants can himself or through a representative be present before the Deputy Commissioner and to prove the interest over the land and the amount of compensation that has to be paid and also to bring to the notice of the Deputy Commissioner regarding discrepancies in the measurement of the land if any.

After conducting an enquiry into the applications, the Deputy Commissioner will pass an order under Section 11 and then acquire the land after which the land vests in government free from all encumbrances. If anybody is aggrieved from the above order, he can approach the competent civil court which can issue directions to the deputy commissioner regarding any dispute in the measurement or fixation of the quantum of compensation and the persons who are eligible to receive the compensation and in what ratio. The 1984 Land Acquisition Act (Amendment) provides for approval of awards. Currently, the limitations of award approvals are as follows: The deputy commissioner up to Rs.10 lakhs, the divisional commissioner up to Rs.20 lakhs and the State Government above Rs.20 lakhs.

Taxes other than Land Revenue

The State Government gets income by direct and indirect taxes and also through the distribution from the central pool of taxes. The revenue policy is to enhance the sources of taxation wherever it is feasible. In the existing system of revenue, the thrust is towards reforms

and finding new ways and means of revenue sources. This results in multiple approach taxation methods namely excise duty, sales tax, stamp duty, motor tax, electricity tax etc. The rates of incidence in these taxes are being modified from time to time.

Commercial Tax

The commercial tax department is responsible for collecting the major portion of the taxes administers the following laws: (1) Karnataka Sales Tax Act, 1957 (2) Central Sales Tax Act, 1956 (3) Karnataka Entertainment Tax Act, 1958 (4) Karnataka Agriculture Income Tax Act, 1957 (5) Karnataka Professional, Business and Employment Taxation Act, 1976 (6) Karnataka Luxury Tax Act (Hotels and Rest Houses).

Sales Tax

The sales tax includes two types of enactments. They are Karnataka Sales Tax Act, 1957 and the Central Sales Tax Act, 1956. According to the latter enactment, the State Government can impose tax on the goods sold or purchased within the State or inter-state areas on a single point and multi point basis. The single point tax can be levied on the various transactions with the consumer at one level only and any of the manufacturers, importers or the producers of such goods are liable to pay this tax whereas the multi point tax varies from 17% to 200%. In all 293 essential goods and 178 other goods come under the single point taxation. The rest come under multi point system. Under the purview of these laws, all businessmen whose transactions are equivalent to Rs.25,000 or above must register themselves and if the income exceeds the tax limit then they are liable for taxation. Any businessman whose total transactions exceed Rs.75,000 and who does not transact single point goods can register himself under the Central Sales Tax Act, 1956 for fixed taxation rates on a composite basis.

Karnataka Entertainment Tax Act, 1958

Untill December 1958 different commercial tax laws existed in the different areas which merged with Karnataka after reorganisation. In the year 1959, January 1st, an entertainment tax act applicable uniformly to all the areas of the state was brought into force. The collection of this tax is the responsibility of the sales tax department. The entertainment tax is being levied on the tickets to enable entry into the cinema theatres and to the horse races. The drama and music programmes do not come under the purview of this act. In pursuance of the recommendations of the State Finance and Resources Committee, 1962, an additional 25% surcharge is levied on the entertainment tax in order to increase the revenue resources of the state. This surcharge rate was enhanced by 10% in 1966 in order to give grants to the film industry. According to this scheme, the increase in surcharge on the show tax was merged under the show tax itself. In 1971, it was further raised to 60% and by 1974 the surcharge reached a level of 100%.

In 1982 July, the tax on entry fee and additional tax was abolished and the entry fee was stepped up. From April 1985, the entry fee was again enhanced. The entertainment tax was redistributed to the local authorities in whose areas it was collected by retaining 10% towards

administrative costs. With effect from 15.2.1986, a new system was brought about in respect of cinema theatres. A tax at the rate of 15% in the areas where the population does not exceed fifteen thousand and 25% where the population was in between fifteen thousand and twenty five thousand (based on the number of seats in the theatres) was levied. The tahsildar, the chief officer of the municipality, police inspector and the departmental inspecting officers can investigate into the aspects relating to entry into the cinema theatres. This tax is being varied from time to time.

Professional Tax

The profession tax has been in practice from a very long time. The professions which come under the purview of the profession tax have increased over a period of time. Prior to 1976, the profession tax on employment, profession and various trades were being collected by the local bodies only. As per Karnataka Municipalities Act, 1964, the professions were divided into nine groups for the purpose of collection of profession tax. However, according to the Employment, Trade and Professions Act, 1976, the tax on employment, business, profession and jobs was enforced with effect from 1.4.1976. The rate of profession tax on the salaries obtained by the employees depend on the quantum of their salary. In case of a businessman, the amount of transactions (turnover) will be the basis for fixing the tax. The profession tax in respect of the employees is being deducted at the time of payment of salaries to them every month. Those who are self-employed are required to pay the tax before 30th September of the concerned year. From 1st April, 1983 the profession tax is applicable to those persons whose basic pay or wages is above Rs.1200. The self-employed people are liable to pay the tax fixed on them before the 30th of April. In pursuance of Karnataka Sales Tax Act, 1950 such of the businessmen whose annual sales is above Rs.25,000 but below Rs.50,000 are required to pay Rs.100 annually and for those between Rs.50,000 and Rs.1,00,000, they are required to pay Rs.250 annually. From August 1, 1985 those businessmen whose annual sales turnover is above Rs.75,000, they are required to pay Rs.250 per annum as profession tax. The government has been revising the rates of profession tax from time to time. In 1997, the profession tax rates in respect of salary getting employees ranges from a minimum of Rs.10 to a maximum of Rs.105, while it is Rs.200 maximum in respect of those professionals who do not get salaries.

Entry Tax

The municipalities were traditionally empowered to collect income in the form of octroi duty in respect of those commodities which entered their administrative limits. In due course of time, this proved to be an irritant to the businessmen, transporters etc. and because of their obsession to this tax, the Government of Karnataka abolished it with effect from 1.4.1979 and in lieu of it another tax was introduced in the nature of entry of goods tax (Karnataka Tax on Entry of Goods). Since the octroi was abolished, this Act was brought into force in order to make good the losses therein. This new tax was in the form of a surcharge at the rate of 10% of the sales tax including those items such as cloth, sugar, tobacco which are not subject to sales tax. The income

from such goods is about 1 to 2%. The collection of this tax was enforced with effect from 1.6.1979. This tax was extended on sugar, tobacco and other thirteen goods from 1982-83 and tax was enhanced on the production of such goods. The government retains 10% of this tax collected towards collection expenditure and the rest 90% is passed on to the concerned municipalities. The amount of tax so collected in the recent years is provided in the Appendix at the end of this chapter.

Luxury Tax

The Karnataka Luxury Tax (Luxury Hotels and Guest Houses) Act came into effect from 1.6.1979. Tax at the rate of 10% towards luxury tax in case the rent in a hotel accommodation ranges from Rs.50 to Rs.150 per day and at the rate of 25% if the rent varies from Rs.150 to Rs.250 per day and at the rate of 20% in case the rent exceeds Rs.250 per day. The owners of such of the hotels and the guest houses who have already registered themselves as per the Karnataka Sales Tax Act are not required to pay any tax for registration and renewals.

Forest Development Tax

The forests are invaluable assets of the nation and they are being maintained in order to generate an eternal and progressive income to the nation. To help a systematic investment in the forest sector, the State Government has been collecting forest development tax from January 1975. According to the Forest Development Act, 1975 this tax was being levied at the rate of 5% and later it became 8% with effect from 1.5.1980. In respect of the logs and cane consumed by the heavy industry, a tax of 12% is levied. When the government disposes by auction such of the forest produces as logs, fuel, coal and other minor produces such as sandal wood, cane and bamboo, the government imposes this nature of tax. The amount so collected in the districts during the last few years is provided in the appendix at the end of this chapter.

Stamp Paper and Registration

From 1831 to 1861, the court fee was primarily paid in cash and this was part of the total land revenue leviable. With the implementation of the Indian Stamp Act in 1865, lot of profits accrued. The receipts accrued from the court fees and the stamps was being credited to the head of account "Law and Justice". In 1867, separate enactments for the stamps and the court fees were enacted. (Collection of revenue in the Sub-Registrar's Office Gulbarga, is given at the end of the chapter)

Motor Vehicle Tax

Tax on the motor vehicles was brought into force for the first time in 1924. This tax was in the form of registration fees and the quantum depended on the type of the vehicle and its horse power. In the year 1925, an additional tax was imposed on buses and taxies based on the distance they traversed. In addition, the district boards and the municipalities levied entry tax on them. The revenue so realized on the taxation of the vehicles was being utilized for development of the road network.

At the time of the reorganisation of the State (1956), different laws governed the motor vehicle taxes and the entry taxes in different areas. In order to bring about a uniform taxation

policy in respect of the motor vehicles of the state, the Karnataka Motor Vehicles Act, 1957 was brought into force. According to this Act, the motor vehicle tax is levied on the motor cycles based on their horse power, on the basis of the weight in respect of goods transport vehicles and based on the number of passenger seats in respect of passenger vehicles etc. This tax was collected quarterly, half yearly or yearly (recently, the tax is collected on one time basis in respect of two wheelers and other motor vehicles).

The transport department administers the following Acts and Rules. (1) The Mysore Motor Vehicle Act, 1939 (2) Karnataka Motor

Vehicle Taxation Act, 1957 (3) Karnataka Motor Vehicle Rules, 1963 and (4) Karnataka Motor Vehicle Taxation Rules, 1957.

Central Excise Duty

The excise duty first began as a common entry (customs) or duty on production and later it was levied on every consumer item. In 1894 for the first time this duty was levied by the Central Government on the cotton fabric manufactured in the country. In the coming days, this was extended to fine cloth with effect from 1986. This was also levied on petrol from 1917, kerosene oil with effect from 1922 and silver with effect from 1930. In 1934, the excise duty was levied without any logical basis on items like sugar, match box, steel ingots etc. At present, 136 items are subject to this duty. In accordance with the Central Excise and Salt Act, 1944 the central excise department implements the following laws: (1) Gold Control Act, 1986 (2) Customs Act, 1968 (3) Foreign Exchange Control Act, 1947 (FERA) (4) Exports and Imports Regulation Act, 1955 (5) Sugar Exports Enhancement Act, 1958 (6) Mining Products (additional duty and excise) Act, 1958 (7) Khadi and Handlooms Cloth Production Additional Excise Duty Act, 1953 (8) Production Sub-tax (cess) Act, 1966. (9) Excise (Additional) Duty Act, 1957 (10) Additional Excise (prominent goods) Act, 1957 and (11) Foreign Exchange Hoarding and Smuggling Prevention Act (COFEPOSA).

Income Tax

Even though the 1857-58 first war of Indian Independence failed in its objective, this certainly was not the end of other financial problems faced by the British Government which resulted in the Government of India taking a decision to impose tax on the individual income. As a result, the Indian Income Tax Laws came into force and after a series of experiments this law became a permanent feature in 1886. In order to make good the financial loss suffered during the First World War, an extensive Indian Income Tax Act, 1922 was brought into force. After the independence, a need was felt for more resources in order to implement the financial policies of the government and as a result the Direct Taxes Maintenance Enquiry Committee was established under Mahaveer Tyagi. In pursuance of the recommendations of this committee and also the Law Commission, the 1961 Income Tax Act came into force with effect from 1.4.1962 (this replaced the 1922 law). In addition, the Gift Tax Act also came into existence.

List showing specific rates of the crops in Gulbarga Taluk, Range & Group wise

Name of Taluk	Group	Number of Villages	Rates		
			Dry	Wet	Garden
Gulbarga	1	86	2.91	9.60	2.91
	3	85	2.04	9.60	2.04
	4	29	2.04	9.60	2.04
Afzalpur	1	90	2.91	9.60	2.91
Aland	1	25	2.91	9.60	2.91
	4	17	2.04	9.60	2.04
	5	92	1.82	9.60	1.82
Chincholi	1	75	2.91	9.60	2.91
	2	37	2.62	9.60	2.10
	4	33	2.04	9.60	2.04
Chittapur	1	74	2.91	9.60	2.91
	3	42	2.01	9.60	2.4
Shahapur	1	64	2.97	11.84	2.97
	3	47	1.93	11.84	1.93
	4	40	1.24	9.35	1.24
Yadgir	2	23	2.62	11.84	2.62
	3	79	1.93	11.84	1.93
Surpur	2	27	2.62	11.84	2.62
	4	35	1.88	8.53	1.88
	5	70	1.63	8.53	1.63
	7	55	1.20	9.35	1.20
Jevargi	2	116	2.62	11.84	2.62
	4	12	1.88	8.53	1.88
	5	30	1.63	8.53	1.63

List of Deputy Commissioners of Gulbarga District

Sl. No	Name	From	To
	Sri/Smt.		
1	S.A. Ghaata, B.A., L.L.B.	07-09-48	31-03-51
2	M. V. Rajvaade, I.A.S.	01-04-51	24-06-51
3	Iqbalchand, I.A.S.	25-06-51	12-01-53
4	Jagjeevan Chand, B.A.	12-01-53	05-03-54
5	B.V. Iyengar, I.A.S.	06-03-54	09-07-55
6	M. Vasudevrao, I.A.S.	09-10-55	31-10-56
7	G.S. Srinivasan, I.A.S.	31-10-56	03-05-57
8	M.H. Parthasarathy, M.Sc	16-05-57	21-11-59
9	I. P. Mallappa, I.A.S.	21-11-59	11-07-62
10	M. Shankarnarayan, I.A.S.	23-07-62	09-08-63
11	G. Ashwathnarayan, I.A.S.	30-09-63	26-09-65
12	Ahamed Siddikhi, M.A.	30-09-65	16-05-69
13	Pratapsinghdardi I.A.S.	16-05-69	01-07-70
14	S. K. Goshaal, I.A.S.	01-07-70	18-12-70
15	M. Chittaranjandas, I.A.S.	06-06-71	18-09-72
16	V. Balasubramanyam, I.A.S.	18-09-72	07-05-75
17	C. Muniswamy, I.A.S.	13-05-75	19-02-77
18	C. M. Chandavarkar I.A.S	09-06-77	31-07-78
19	Abhay Prakash, I.A.S.	15-09-78	17-04-80
20	M.L. Chanadrakeerthi, I.A.S.	17-04-80	20-05-82
21	S.V. Ranganath, I.A.S.	20-05-82	07-02-84
22	Vijay Devashar, I.A.S.	26-03-84	26-06-84
23	B. L. Sridhar, I.A.S.	22-08-84	16-10-86
24	V. Umesh, I.A.S.	17-10-86	30-11-86
25	K. Jyothiramalingam, I.A.S.	01-12-86	30-03-88
26	G. K. Lokare, I.A.S.	30-03-88	24-10-89
27	Subhash Chandra Kuntiya, I.A.S.	27-10-89	01-08-91
28	E. Venkatayya, I.A.S.	01-08-91	11-05-93
29	Ashok Kumar C. Monoli, I.A.S	11-05-93	29-04-94
30	M. Madan Gopal, I.A.S.	29-04-94	28-03-95
31	C. Krishnappa, I.A.S.	29-05-95	18-03-96
32	Yogeendra Tripathi, I.A.S	18-03-96	31-07-96
33	Anilkumar Zha	31-07-96	09-04-2000
34	M. Lakshminarayan, I.A.S.	09-04-2000	28-04-2003
35	Anjum Parvez, I.A.S.	28-04-2003	till date

The List Showing Collection of Taxe under the Commercial Taxes Department of various rules during the ten years from 1984-85 in Gulbarga

Sl. No	Month	District (Rs. In Lakhs)											
		84-85	85-86	86-87	87-88	88-89	89-90	5100	91-92	92-93	93-94	94-95	
1	April	-	1320	1820	2100	3250	5790	5100	8615	12250	18000	64808	
2	May	-	20175	200	100	4075	5000	16067	48965	6875	23425	51551	
3	June	-	12025	2470	4350	9740	7506	19258	7450	50675	93248	49250	
4	July	3332	710	450	1725	3500	1850	2600	37972	10650	37407	52800	
5	August	-	-	8340	4050	1540	2520	1400	5700	6000	48550	49117	
6	September	215	625	10540	3100	-	1700	4200	3300	8200	62218	20150	
7	October	1150	-	10725	2700	1050	5300	5500	6800	450	41585	13300	
8	November	9090	1100	10950	6350	5250	4400	16400	10850	675	13350	10200	
9	December	2730	-	12788	2165	3846	2200	7750	6800	1400	1550	-	
10	January	2075	5025	5800	3235	6600	5250	9801	4205	100	11000	-	
11	February	1475	2670	3850	4725	8520	5002	6819	3635	5850	342325	-	
12	March	1375	1100	12805	4000	12195	5850	12900	3683	19594	1166492	-	
	Total	21442	4475	80738	38590	59530	52342	107795	147975	122719	1852950	311176	

CENTRAL EXCISE

The detail of excise duty collections in Gulbarga district from 1990-91 to 1994-95

Year	Number of Goods	Rs. In Crores
1990-91	15	78.70
1991-92	18	98.27
1992-93	21	149.65
1993-94	25	151.91
1994-95	25	90.36

Range wise Tax (1994-95)

Rs. in crores

1.	Gulbarga 'A' range	29.59
2.	Gulbarga 'B' range	15.14
3.	Shahabad range	9.01
4.	Yadgir range	36.13

Motor Vehicle Department, Gulbarga District
Details of Motor vehicle tax collection in the district.

Year	Fee Rs.	Tax Rs.	Total Rs.
1990-91	28,32,015	1,63,71,603	1,92,03,618
1991-92	31,76,245	1,65,51,955	1,97,28,200
1992-93	29,33,529	1,80,28,748	2,09,62,277
1993-94	40,09,190	1,06,04,808	2,26,14,007
1994-95	42,16,040	2,22,71,694	2,64,87,734

Revenue collection from the Regional Transport office Gulbaraga District, Gulbarga

Year	Amt in Rs.
1995-1996	4,35,53,112
1996-1997	4,52,42,030
1997-1998	6,42,11,560
1998-1999	5,44,83,915
1999-2000	61,28,201
2000-2001	7,07,61,826
2001-2002	8,45,34,837
2002-2003	9,41,82,943

**Revenue receipts of the District Registrar, Gulbarga District
Gulbarga for the years from 1996-97 to 2002-03.**

Year	No. of registered documents	Registration fees collected	Stamp Duty	Total (in Rs.)
1996-1997	19839	92977122	16605082	109582204
1997-1998	27709	109163916	21119123	130283039
1998-1999	18418	118433847	22195058	140626905
1999-2000	21636	140954751	26031762	167786513
2000-2001	23417	159121838	35312372	194434710
2001-2002	24962	158867542	55860612	194728154
2002-2003	30689	202511627	45046380	247558017

Revenue collection from the Excise Department, Gulbarga Gulbarga District, Gulbarga.

Year	Rs. In Crores
1995-1996	78.70
1996-1997	98.27
1997-1998	149.65
1998-1999	151.91
1999-2000	90.36
2000-2001	70.16
2001-2002	61.39
2002-2003	87.50

**DCB Statement for years 1999-2000 to 2003-04 (upto Jan) from the
Deputy Commissioner's Office Gulbarga District, Gulbarga**

(Rs. In lakhs)

Year	OB	Current year demand	Total Demand	Deducted Demand	Demand for collection	Collection	Balance
1999-2000	1408.68	64.40	1473.08	1.50	1471.58	71.60	1399.98
2000-01	1399.98	114.29	1514.27	13.45	1500.82	124.84	1378.08
2001-02	1375.08	273.47	1649.48	341.59	1307.86	91.32	1216.54
2002-03	1216.54	867.46	2084.00	0.42	2083.58	340.89	1742.69
2003-04	1742.89	851.00	2593.69	59.92	2533.77	88.72	2445.05