

## CHAPTER IX

### GENERAL ADMINISTRATION AND REVENUE

Before the advent of the Rajas of Kodagu, the Ganga, Hoysala and the Vijayanagar rulers held sway over Kodagu territory in that order in the past. From the period of the Gangas, *grama* was the basic unit of administration followed by the *nad*. Kodagu was divided into several *nads* each of which was looked after by an officer or hereditary *palegar* appointed by the Sovereign of the time. The *nad* boundaries were well-marked by a kind of defensive ditches called the *kadangas*, a few of which have survived to this day. A Ganga inscription of the 9th century A.D. refers to a place with *kadanga* as *Pennegadanga*. A kind of gate post known as *bakkabagilu* existed over them for facilitating movement and guards were posted at all such posts. The same inscription makes a reference to Kiggattunad. Another Ganga inscription refers to nine chiefs of whom four were hill chiefs. The term *malepa* of the Hoysala inscriptions may be recalled in this connection. Probably, these were minor or petty ruling chieftains of the territory subordinate to the Gangas. Mullurunad is another major unit of administration found in early records.

Yelusavirasime referred, probably to an area yielding an annual revenue of 7,000 *gadyanas*; and there were seven *nadus* within it. In the beginning there were 28 *nadus* under the Rajas of Kodagu; and the inclusion of Yelusavirasime in the 17th century A.D. raised the total number of *nadus* to 35. From the circumstance that there were seven *nadus* in the *Yelusavirasime* which was yielding a total revenue of 7,000 *gadyanas* (a gold coin weighing 52 grains - *varaha*), it may be surmised that a *nadu* comprised an area yielding a revenue of 1,000 *gadyanas*.

Inscriptions of the Kongalvas mention Mullurnadu and Gundanadu (Kunad?). Similarly, the inscriptions of the Changgalvas of the same period mention Yedavunad. A feudatory of the Changgalvas was ruling over a territory comprising a cluster of *nadus* called Munivaradityanadu. In

one of their inscriptions (A.D. 1296), this Munivaradityanadu is mentioned together with Biluhunad, Niditha and Menasunad. The Siraha inscription of the Hoysalas (A.D. 1175) also mentions Biluhunad. These several *nadus* took a definite shape during the Vijayanagar period and, as noticed already, there were 26 *nadus* at the beginning of the rule of Kodagu Rajas, which increased to 35 with the incorporation of the Yelusavirasime. It has been noticed in Chapter II that at the beginning of the Vijayanagar rule, Tavunadu was subject to the control of a petty *palegar*. There was another *palegar* in Anjigerinadu. According to *Nadkatt*, a Kodava song, there were 35 *nadus* under the Rajas of Kodagu which were grouped into eight *simes*. If a *nadu* can be regarded as the present *hobli* the *sime* can be compared to a modern taluk.

In the conduct of Government in the palace (the Dewan's Office), the Raja was assisted by the dewans, who acted both as Counsellors and executive officers. A post, roughly corresponding with that of the Chief Secretary to Government, known as *Sarakarekara* (Karyakara) existed; and, in 1807, one Bopu was officiating in that post. Each *sime* or taluk had a *subedar* assisted by a *parpattegar* in each *nadu* or *hobli*. A *patel* or *gouda* and a *shanubogue* looked after each village (*grama*) or a group of villages, the latter being a revenue accountant.

The office of the *parpattegar* (equivalent to *sheikdar* or revenue inspector of the present) was located in the *nadu* headquarters. There were *shanubogues* or clerks under him. Rule II of Lingarajendra II's *Hukumnama* lays down that the letters sent from the Dewan's office (palace) must be replied post-haste. It was further laid down that a summary of all letters received and replies sent out must be entered in a *daftar* at Nad office. There used to be two *parpattegars* in each *nadu*, each of whom had to work eleven hours a day in the office for twenty consecutive days in a month and avail leave of absence for the remaining ten days. The duties of the *parpattegar* are thus described by Rule I of Lingarajendra's *Hukumnama*: " There are two of you in charge of the *nad*. You receive orders from the palace, receipts, and papers, etc. After labelling them as such and such order, reply, receipt, record, etc., as the case may be, they are to be deposited in their respective boxes. You should perform your official duties by remaining on duty for twenty days and availing leave of absence by turns for ten days in a month."

The *nadaparpattegar* was enjoined to attend office daily at 6 a.m. before the arrival of other servants and peruse the orders and instructions that may have been sent from the palace. He was expected to extract work from his subordinates who were required to attend office daily from 7 a.m. to 10 a.m. and 1 p.m. to 9 p.m.

On the assumption of Kodagu by the British in 1834 no great changes were introduced in the existing administrative organization. The Commissioner (in place of king) came to be placed at the head of the administrative machinery, At first the post of the Commissioner was held by Lieutenant Colonel Fraser; subsequently, however, Captain Le Hardy was appointed as the Superintendent of Kodagu. The posts of the *dewan* at the central office and that of the *subedars* and *parpattegars* at the *taluk* and *hobli* level were allowed to continue. After the transfer of Puttur and Amarasullya to the Canara Collectorate, there remained only 508 villages in Kodagu, which were comprised in six taluks. These six taluks were sub-divided into the following 24 *hoblis* or *nadus*, with their headquarters shown within parentheses: (1) Madikeri taluk with head quarters at Madikeri composed of five *nadus*, namely, Haleri *nadu* (Madikeri), Kaggodlunadu (Talathmane), Horuru

Noorokkalanadu (Boyikeri), Hudikeri - Kantamurnadu (Murnadu), and Ulugali - Mudigerinadu (Suntikoppa); (2) Padinalknadu taluk with headquarters at Napoklu, composed of five *nadus*, namely, Padinalkunadu (Nalknadu), Kadiyatnadu (Bavuli), Tavunadu (Bhagamandala), Benganadu (Kolagadalu), and Kuyingerinadu (Palur); (3) Yedenalkunadu taluk with head quarters at Virajpet, composed of three *nadus*, namely, Yedenalkunadu (Virarajendrapet), Beppunadu (Arameri), and Ammathinadu (Ammathi or Colepet of old); (4) Kiggattunadu taluk, with head quarters at Hudikeri, composed of four *nadus*, namely, Anjigerinadu (Hudikeri), Tavalagerinadu (Tavalageri), Hattugattunadu (Ponnampet), and Bettiyatnadu (Kuntagrama); (5) Nanjarajapattana taluk, with headquarters at Kushalnagar or Fraserpet of old, composed of four *nadus*, namely, Surlabbi-gadinadu (Madapura), Yedavanadu (Somvarpet), Nanjarajapattana *hobli* (Kushalnagar), and Ramaswamykanive *hobli* (Kampur); and (6) Yelusavirasime taluk with headquarters at Shanivarasante, composed of three *nadus*, namely, Kodli *hobli* (Kodlipet), Bilaha *hobli* (Shanivarasante) and Nidtha *hobli* (Goudalli). Among the *nadus*, Kaggodlunadu included the least number of six villages and Nidtha *hobli* included the highest number of seventy three villages.

The boundaries of Kodagu were demarcated in 1860; and tollgates were set up from 1873. When Captain E. Shaw was the Superintendent, the boundary between Kodagu and South Kanara came to be finally demarcated. The Yelusavirasime taluk was merged with Nanjarajapattana taluk in 1894; and in 1916, certain territorial adjustments were carried out in respect of all the taluks except Kiggattunadu. The total number of taluks was reduced to four in 1921 following the amalgamation of Padinalknadu and Yedenalkunadu to form the Padi Yedenalkunadu taluk. The number of *nadaparpattegars* was reduced to eleven. In 1926, the Madikeri and Nanjarajapattana taluks were amalgamated to form the North Kodagu taluk composed of six *nadus*; and, the remaining two taluks were amalgamated to form the South Kodagu taluk. Thus, the whole of Kodagu came to be divided into two taluks only. From time to time certain other adjustments in their boundaries were made. As a result the extent of North Kodagu taluk which was 760 sq. miles in 1926 increased to 833 sq. miles in 1926 and further to 980 sq. miles in 1941; and, there was a corresponding decrease in the extent of South Kodagu taluk from 822 sq. miles in 1926 to 760 sq. miles in 1931 and finally to 613 sq. miles in 1941. In 1953, the whole of Kodagu came to be formed into three taluks, namely Somvarpet taluk with four *nadus*, Madikeri taluk with three *nadus*, and Virarajendrapet (Virajpet) taluk with four *hoblis*.

As has been mentioned already, Lieut. Colonel Fraser, the Political Agent, looked after the administration of Kodagu. On his appointment as the Resident of Mysore in October, 1834, he transferred to Captain Le Hardy "the Civil charge and administration of the District." And when Lieut. Colonel Fraser became Resident of Travancore and Cochin in 1836, Col. Cubbon, Commissioner of Mysore came to be also styled "the Commissioner of the affairs of Coorg". Thus, from 1836, the Commissioner of Mysore (later Chief Commissioner), with head-quarters at Bangalore, also administered Kodagu, through a European officer of the Mysore Commission styled the Superintendent, with headquarters at Madikeri. In 1869 the Superintendent came to be known as Commissioner.

The establishment of Zilla Board (1902) and Legislative Council (1924) is detailed in Chapter II. In 1940, the office of the Chief Commissioner was transferred to Madikeri and the post of

Commissioner was abolished and an Assistant Commissioner took his place. The Assistant Commissioner functioned under the Chief Commissioner and had to act as the District magistrate. There were two subedars or *tahsildars* and eleven *nad* (hobli) *parpattegars* or *sheikdars* under the Assistant Commissioner. There were also fifty *shanubogues*, each looking after a group of villages. From 1952 upto the year of the States' Reorganisation (1956), the Chief Commissioner administered Kodagu with the assistance of two Ministers. Among the other posts newly created were three secretaries and one Chief Secretary. From 1st November 1956, when Kodagu was merged with the new Mysore State, a Deputy Commissioner came to be appointed to the district and administration reorganized on the model of other districts.

### Deputy Commissioner

In the reorganized administrative system introduced in the year 1956, the Deputy Commissioner became the Chief executive officer of the district. He plays a pivotal role in the administrative machinery in the district and enjoys extensive powers. In him are concentrated the revenue, magisterial and police powers. He is responsible for coordinating various district level officers in their individual as well as collective capacity. Until recently, the Deputy Commissioner exercised powers of direction over local self-governing institutions and Public Committees; but, now the local bodies are subject to the control of the Zilla Parishat. Similarly, the control formerly exercised by the Deputy Commissioner over the functioning of the Block Development Officers (BDOs) of the Community Development Project is now exercised by the Zilla Parishat; however, he continues to supervise the mass contact and other Government sponsored programmes and activities.

The Deputy Commissioner is responsible for informal rationing and control of food grains and essential commodities. In such emergencies as breach of public peace, calamities like fire, flood or famine, and outbreak of epidemic diseases, necessary relief and rehabilitation measures are taken by the Deputy Commissioner. He is expected to interpret the various policies and programmes of the Government to the people and implement the same. Among his multifarious functions are included the timely implementation of the many programmes under the Five Year Plans which form the foundation of the progress and prosperity of the district. He is the Chief Electoral Officer of the district.

In addition to the above, the Deputy Commissioner is responsible for implementing several Acts, Rules and Regulations reflecting the socio-economic policies of the Government. In recent years distinct departments have been formed for the administration of development schemes, *Abkari*, *Muzrai*, Social Welfare, etc.; but these departments still continue to work in close association with the Deputy Commissioner's office.

The main duties and responsibilities of the Deputy Commissioner may be summed up as follows: (1) Maintenance of law and order; (2) maintenance of land records and record of rights; (3) Collection of land revenue and other dues payable to the Government; (4) implementation of the social and economic policies of the Government generally; (5) procurement of food grains and distribution of essential commodities including sanctioning of ration cards; (6) conducting elections to the Lok Sabha, Vidhan Sabha, municipalities, Zilla Parishat, mandal panchayats,

agricultural marketing committees and co-operative societies; (7) carrying out relief measures and organising relief works including supply of fodder and drinking water to cattle in areas affected by natural calamities; (8) organising relief and rehabilitation in areas affected by communal or other disturbances; (9) carrying out population census and livestock census; (10) acquisition of lands for public purposes and payment of compensation thereof; (11) grant of lands to the landless on priority; (12) grant of certificates of income, caste, residence, and solvency; (13) grant of licence to exhibition of cinema, drama, and other entertainment programmes; (15) grant of licence to possess fire arms; (16) grant of pensions to the aged, the widows, the disabled and the Freedom Fighters; (17) implementation of the Family Welfare Scheme, National Savings Scheme, Border Areas Development Scheme, Jawahar Rozgar Scheme, etc., and (18) general administration.

The discharge of his varied duties and extensive responsibilities involves the implementation of the Acts, Rules and Regulations noted below:

(1) Karnataka Land Revenue Act, 1964 and Rules, 1966; (2) Karnataka Land Acquisition Act, 1961; (3) Karnataka Land Grant Rules, 1969; (4) Karnataka Land Reforms Regulation, 1961 and Rules; (5) Kodagu Land Revenue Regulation, 1899; (6) Karnataka Fragmentation and Consolidation of Holdings Act, 1966, and Rules; (7) Karnataka Scheduled Castes and Scheduled Tribes (Prohibition of Alienation of) Lands Act, 1978; (8) Karnataka Inam Abolition Act, 1977; (9) Karnataka Religious Endowments and Inam Abolition Act, 1955; (10) Karnataka Village Officers Abolition Act, 1965; (11) Karnataka Irrigation Act, 1965; (12) Karnataka Water Rate and Development Cess Act, 1967; (13) Karnataka Zilla Parishat, Taluk Panchayat, Mandal Panchayat, and Appellate Tribunals' Act, 1983, and Rules, 1986; (14) Karnataka Rent Control Act, 1976; (15) Karnataka Forest Act, 1963; (16) Karnataka Rent Control Act and Rules; (17) Kodagu District Ex-Servicemen's Rehabilitation Scheme; (18) Essential Commodities Act, 1955 and Rules Thereunder; (19) Representation of the People's Act, 1951; (20) Citizenship Act, 1955, and Rules, 1956; (21) Indian Emergency Act; (22) Civil Procedure Code; (23) Criminal Procedure Code; (24) Karnataka Police Act, 1963; (25) Karnataka Wakfs Act, 1954; (26) Karnataka Rice Milling Industries Act; (27) Cement Control Act; (28) Karnataka Treasury Act; (29) Petroleum Act, 1934; (30) Karnataka Kerosine Oil Licensing Order, 1986; (31) Karnataka Essential Commodities Dealers' Licensing order, 1986; (32) Indian Arms Act, 1878 and Rules; (33) Explosives Act, 1884, and Rules, 1981; (34) Karnataka Municipalities Act, 1964, and Rules; (35) Press and Registration of Books Act, 1867; (36) Cinematograph Act, 1922; (37) Indian Lunacy Act, 1912; (38) Transfer of Property Act, 1882; (39) Muzrai Manual of Transfer; (40) Kodagu Temple Fund Act; (41) Old Age Pension, Disable Pension, Widow Pension, and Freedom Fighters' Pension Rules; (42) Indian Coffee Act, 1942; (43) Cardamom Registration Rules, 1966, (44) Abolition of Bonded Labour Act, 1976; (45) The Public Health Act, 1944; and (46) The Untouchability Offences Act, 1955.

Being the Principal officer of the Revenue Department in the district, the Deputy Commissioner has to perform a variety of duties and discharge grave responsibilities. They include collection and accounting of taxes due from agricultural as well as non-agricultural lands and other Government dues; submission of periodical and seasonal crop reports, Demand, Collection and Balance statements; hearing appeals against the decisions of subordinate revenue officers on revenue matters. He is vested with sweeping powers under the Land Revenue Act and Rules. In addition to land revenue, he collects the fees payable under several acts and rules such as stamp

and registration fees, irrigation cess, etc. He is vested with supervisory powers over the sub-registrars in an *ex-officio* capacity. Recently, he was empowered to inspect any Government Office within the district with the exception of law Courts and Police stations. Under the Foreigners (Amendment) Act, 1946, he is required to implement the directions issued from time to time concerning grant of visas and passports.

The Deputy Commissioner also holds certain *ex-officio* positions: Associate Chairman, District Advisory Committee for National Savings Scheme; Chairman, Regional Road Transport Authority; Associate President, District Committee for Complete Eradication of Illiteracy; and, Chairman, District Library Authority.

Though the Deputy Commissioner is the District Magistrate, he has ceased to conduct trial and pronounce sentence after the separation of executive and judicial functions (1956); however, under the authority vested in him by the Police Act and the Criminal Procedure Code, he continues to exercise certain magisterial functions indispensable for maintaining law and order; and, in that capacity, he is empowered to exercise general control over the district police force. He has supervisory powers over lock-ups and jails within the district. He may order preventive detention of any person in public interest. He also issues licences under the Cinematography Act and can prosecute those who violate these rules.

One Group 'A' officer, designated the Head Quarters Assistant (HQA) assists the Deputy Commissioner in the discharge of his duties - revenue, judicial and magisterial. This officer also acts in the capacity of the Additional District Magistrate and as the Rent Control Officer. Another Group 'A' Officer, designated as the Deputy Director, assists the Deputy Commissioner in his work connected with procurement and distribution of food grains and civil supplies.

Unlike other districts, Kodagu has no posts of Special Deputy Commissioner, Gazetted Office Assistant and the Food Assistant. The functions performed by the Special Deputy Commissioner's office in other districts are performed by the Deputy Commissioner's office itself in Kodagu District. These functions relate to implementation of the Land Acquisition Act, Registration of Companies Act, Census of Agricultural Holdings Act, Land Development Act, 1963, Agricultural Debts Act, 1963, Non-Agriculturists Debts Act, 1958, Land Reforms Act, Rent Control Act, Forests Control Act, and administrative functions connected with irrigation.

Prior to the passing of the Zilla Parishats Act, 1987, the Deputy Commissioner also controlled the work of the sections dealing with welfare of the Scheduled Castes and Scheduled Tribes, Backward Classes and minorities, social welfare, planning, agriculture and other development schemes. These are now brought under the Zilla Parishat; nevertheless, the Deputy Commissioner continues to participate directly or indirectly in certain activities of the departments dealing with the above mentioned subjects.

#### **Assistant Commissioner**

There is one Assistant Commissioner for three taluks of Kodagu District. The Tahsildars of the taluks and the Chief Officers of town municipal councils are placed under his immediate control. He exercises supervision over developmental activities and collection of revenue in the three taluks

under his charge. The Assistant Commissioner is empowered to exercise certain powers under the Karnataka Land Revenue Act, 1964. He is the immediate appellate authority in regard to disputes arising out of settlement of land revenue; and, under Section 56 of the said Act, he may order revision of land revenue. He acts as the Land Acquisition Officer. He has powers to levy betterment tax. He is the Chairman of the Appellate Land Tribunal constituted under the Karnataka Land Reforms Act, 1961. Earlier to the establishment of the Zilla Parishat, the Assistant Commissioner acted as the supervisory authority over the Block Development Officer. He is the Returning Officer for one or more of the Assembly constituencies in the sub-division under his charge.

Designated as the Sub-divisional Magistrate, the Assistant Commissioner exercises certain magisterial powers too. He may investigate cases on his own authority or on the instructions of the Deputy Commissioner or the Divisional Commissioner as the case may be. He is the *ex-officio* chairman of many taluk-level committees. He is assisted by an establishment consisting of a Sheristedar or manager, four assistants and others staff.

### **Tahsildar**

The taluk-level revenue officer, formerly known as Amildar or Subedar is now designated as Tahsildar. The sub-divisional revenue officer and the Deputy Commissioner are his official superiors in that order. The Tahsildar, generally regarded as the representative of the Government in the taluk, implements the Land Revenue Act, the Land Reforms Act, the Essential Commodities Act, and several other Acts and Rules in so far as they pertain to the administration of revenue at taluk level. He is the principal revenue officer of the taluk and personally supervises collection of land tax, irrigation cess, mutations, appeals in respect of revenue disputes, investigation and settlement of cases relating to Record of Rights (*patta*). supervision of the work of the revenue Inspectors and Village accountants at *hobli* and village level respectively. He is expected to exercise vigilance and prevent encroachments on Government lands and to take remedial steps in cases of violation of the provisions of the Land Reforms Act. He must ensure that loans such as Taccavi advanced to agriculturists for the improvement of their lands are properly utilized and repaid regularly. He also recovers other Government dues from the cultivators and collects fees payable for measurement operations connected with *pot hissa* survey. As the principal revenue officer of the taluk his duties also include procurement of food grains (levy), distribution of food grains and essential commodities through a network of fair price shops; inspection of food stocks, etc., with the rice mills and co-operative marketing societies, grant of old age pension, magisterial functions within his jurisdiction etc. As the Deputy Returning Officer, the Tahsildar has to supervise the working of the election machinery in his taluk including preparation or revision of the voters' list. The Tahsildar is assisted by a Deputy Tahsildar (better known as Sheristedar), Revenue Inspectors, Special Revenue Inspectors, Record Keeper and other personnel.

### **Block Development Officer**

Each taluk is regarded as a community development block and with an officer designated as Block Development Officer (BDO) who supervises all development activities therein. He was formerly the Chief executive officer of the Taluk Development Board - now defunct. Presently, he

is under the control of the Jilla Parishath and acts as the secretary of the Taluk Panchayat Committee. He is assisted by an office manager and other personnel.

### Revenue Inspector

To assist the Tahsildar in matters pertaining to land revenue, administration and other duties, there are sixteen Revenue Inspectors in the district - one in each *hobli*. Earlier he was known as the *Sheikdar* or *Parpattegar*.

The Revenue Inspector is under the administrative control of the Tahsildar and is, in fact, a link between the latter and the village accountants. He is required to initiate all the processes laid down in the Karnataka Land Revenue Act, 1964, and the Karnataka Land Reforms Act, 1961. As a key functionary of the Revenue Department his duties relate, among others, collection of land revenue, betterment levy, water rates and other dues payable to Government; recovery of advances made to the cultivators such as the *taccavi*; supervision over the village accountants; inspection of boundary marks to guard against encroachment on Government lands; preparation of records of land grants; and initiation of land acquisition proceedings, etc.

### Nad Kacheris

There are *nad kacheris* during the rule of the Rajas as noticed already. A *Parpattegar* (Sherishtedar) headed each *nad kacheri*.

With effect from 15th August 1986, two *nad kacheris* in each taluk came to be established. Thus there are six *nad kacheris* in Kodagu with their headquarters at Bhagamandala, Napoklu, Ponnampet, Srimangala, Kushalnagar, and Shanivarasante. The head of the *nad kacheri* is designated as Deputy Tahsildar or Sherishtedar. With the idea of administrative decentralization, nine out of twenty one taluk level revenue functions came to be transferred to the *nad kacheris*. A limited staff consisting of one typist, one junior assistant, and one peon is sanctioned to every *nad kacheri*. The chief functions of a *nad kacheri* may be summed up thus: grant of old age pension and allowance to the disabled; grant of compensation to people affected by such calamities like fire or floods; settlement of mutation cases; inspection of food stocks and confiscation of undisclosed stocks; recovery of dues payable to government and remittance of the recovered dues to the treasury; maintenance of Demand, Collection and Balance (DCB) statement; collection of water rates and land improvement tax as per the provisions of the Karnataka Irrigation Act, 1965; and grant of certified copies of records.

### Village Accountant

The Village Accountants, were appointed by the Deputy Commissioner. The duties performed formerly by the hereditary *shanbagues* are now performed by the Village Accountants, whose jurisdiction is limited to a single village (*grama*) or a group of villages consisting a village panchayat. Their duties, as laid down by the Karnataka Land Revenue Act, consist of preparation of all kinds of records pertaining to land revenue, custody of land records showing details of ownership (agricultural or non- agricultural, individual or collective, etc.) land revenue demand,



and so on pertaining to the village or village panchayat under their charge. The village accountants are placed under the control of the Revenue Inspector and are strictly required to reside within their jurisdiction; failure to comply on their part is viewed seriously. The actual place of their residence is determined by the Deputy Commissioner.

Under the direction of the Tahsildar, the Village Accountants collect land revenue, prepare crop register, write mahazars and issue notices to defaulters; besides, under the direction of the Block Development Officer, they carry out developmental activities within their respective panchayat limits. According to the Village Panchayats and Local Boards Act, 1959, the Village Accountants were acting as *ex-officio* secretary of panchayats with an annual income not exceeding Rs. 12,000. After the constitution of the Mandal Panchayats under the Karnataka Zilla Parishat Act, 1983, the village accountants have been made the secretaries of the mandal panchayat. Their powers in respect of the institution of mandal panchayat are defined in chapter 12 of the said Act. There are seventy-six village accountants in Kodagu (1991).

### **Grama Sahayakas**

Formerly every village or *grama* had a Patel and a Shanubogue. They were assisted by Ugrani or Talara. These hereditary village officers ceased to exist with the passing of the Village Officers' Abolition Act, 1961. However, to assist the Village Accountant, who took over the functions of the Patel and Shanubogue under the new dispensation, Grama Sahayaks or Village Assistants came to be appointed. They are generally employed as messengers and for carrying records, measuring chain, and on similar odd jobs which were formerly performed by Talaras or Totis.

### **Training**

In all the districts of the State, excepting Bidar, Kodagu and Chikmagalur, there are District Training Institutes, which conduct Foundation as well as Refresher Courses to non-gazetted Government employees. The Government employees in the Kodagu District are trained in the District Training Institute at Mysore or Mangalore. The Officers of all the departments, however, are trained at the Administrative Training Institute, Mysore.

## **LAND REVENUE**

Land revenue constituted the most important source of royal income in ancient Karnataka as in all parts of India. From the inscriptions of the Gangas we learn that the principles of land revenue propounded by ancient Indian law givers like Manu, Shukra, Kautalya and others were followed in many respects in Karnataka. It was commonly believed that 1/6th of the produce of the land constituted the royal share. However in later times, several minor imposts such as water rate had been added. Depending on the nature and fertility of the soil, irrigation facility, and proximity of market place etc., the 1/6th rate used to be varied. Exemption from payment of land revenue for a term of years was available for the ryots who came forward to bring waste lands under cultivation. Remissions used to be granted during periods of scarcity or famine.

If the ryots left their lands fallow or fled their villages due to the employment of coercive processes by the revenue officers (Karnam or Senabova), the latter were held liable.

Definite information regarding land revenue collection in Kodagu can be obtained only from the period of the Rajas. The Ganga, Hoysala, Changalva or Vijayanagar inscriptions provide no details about the land revenue administration in Kodagu. In the beginning of their rule the Rajas of Kodagu, received a contribution known as *dhulibatta* (dust-paddy) from the ryots. Later, they imposed a land tax on the ryots separately. The process of land revenue collection of former times was systematised by Lingarajendra II (1811-1820). This is known as 'Lingarajendra's *sistu*'. He introduced what was popularly referred to as Lingarajendra's *Kolu* for measuring the extent of lands. The pole was 16 feet long. According to his famous *Hukumnama* the peasants were to pay 1/10th of the produce of their land as land tax; the holders of *Jamma* lands, however, paid only at half this rate. Before fixing the land tax, he arranged for the measurement of each field and took into account the fertility of soil. The land revenue of every village and every *nad* was similarly settled.

In his *Hukumnamah* No. 2, Lingarajendra laid down that taxes should be collected in such a manner that the people should not feel the burden. To quote: "The manner of realizing the dues payable to the palace is this -This circular order should be perused now and then and correctly understood. Then you will use your utmost endeavours and contrivances to collect all the dues payable to the palace without any diminution whatsoever and without subjecting the people to any hardship. Nothing in excess of what is strictly due to the palace should be collected from the ryots and others, hoping thereby to secure the goodwill of the master. The treasury cannot be filled by such unjust exactions. Therefore, all that is strictly due should only be collected; but, knowing fully well the generous disposition of the ruler payment by instalments may be permitted and hardship to the people avoided."

According to an order of Lingarajendra the ryots reclaiming waste lands lying waste for a number of years were entitled to a certain graduated scale of land tax extending over a term of years beginning with complete remission of assessment followed by half the assessment and finally full assessment. The needy ryots could also avail of loans from the palace in the form of cattle and paddy which had to be repaid with interest added. In this connection a warning is administered: "After a loan of cattle and paddy is advanced in consultation with village headman and *Parpattegar*, the responsibility of getting the lands cultivated by that ryot rests with those officers; and, if that ryot disposes of the cattle and paddy and neglects to cultivate the field, the loan advanced by the palace must be made good by the village headman and the *Parpattegar*."

Land revenue was collected both in cash and kind. In each village and *nadu* the palace had its warehouses and the ryots were required to deliver into these the paddy collected as land revenue. The land revenue could be paid in four instalments in the months of Magha (February), Phalgun (March), Chaitra (April) and Vaishakha (May). The tax to be paid by cash and in kind in each instalment were previously settled by the *Shanbogue* of the village and the *Parpattegar* after inspecting every cultivated field of the village. A report of such inspection had to be submitted to the palace. Those who held *Jamma* or *Umbli* lands paid land revenue at reduced rates; but, they were liable to render free service to the palace including military service whenever required. The

Jamma ryots were provided with slaves drawn from the untouchable or tribal groups known as *Jammadalu* who performed most of the agricultural labour.

" One out of every three men in the house of a ryot, who is in enjoyment of *umbli* lands, is required to be constantly in attendance at the palace office by taking turns of fifteen days each." Their food and other necessities were provided by the palace during their stay there. Such of those ryots who did not wish to render services like guarding the palace, participating in hunting expeditions, etc., could secure exemption by paying the assessment at the full rate. Their lands were called as *sagu*. Lieut. Colonel Connor, in his report of 1817, observed that when compared with the ryots of the neighbouring provinces, the cultivators in Kodagu bore a light assessment which was collected easily.

In addition to the assessment on land, the ryots had to pay to the palace a house tax, dust-paddy and ghee-tax (at the rate of 1/2 a *seer* ghee per 100 *butty* of land). Profession tax was also collected at varying rates: from shepherds, one Kantiroy *hana* (a gold coin weighing 5 grains) for every sheepfold; from washers, a laundry-tax of three *hanas* (a small coin 1/10 of pagoda; from potters, a wheel-tax of three *hanas*; from ironsmiths, a hearth-tax of three fanams; from soothsayers, a question-tax of one *hanas*; from prostitutes, a stamping-tax of two *hanas*; and from the owner of a newly constructed house, an entry-tax of one *haga* (1/4th of a *hana*). The ryots transporting rice to the neighbouring Malabar or other places for sale had to pay a load-tax.

The Government also derived substantial income from its monopoly of several valuable articles of trade. Lingaraja had decreed that any person collecting such forest produces like cardamom, tamarind, honey, bee wax, pepper, root and bark, etc., of medicinal herbs, fruits and seeds required for some industries should sell the same to the palace only at a fair price. Probably, the practice existed even earlier. The cardamom hills were leased out to the ryots. The *Hukumnamah* of Lingarajendra has this to say on the cardamom monopoly: "The ryots collect cardamom crops from the Cardamom hills leased out to them by the palace. All cardamom collected by them to the last capsule must be brought to the palace and delivered. After weighing the cardamom there, a purchase price at the rate of Rs. 17 and Rs.12 per *maund* respectively for the first, second and third sort shall be paid. Other than this, if it be known that cardamom is sold or purchased by any one, the leased out cardamom hill shall be resumed by the palace." Sandal trees also constituted a state monopoly and at the annual *jamabandi* they were numbered. This sandal monopoly was later continued by the British also. The palace also derived substantial income from the cultivation of the personal estates (*panya*) of the Raja.

Several kinds of land tenures existed in Kodagu such as *Bhattamanya*, *Sagu*, *Jahgir*, *Jamma*, *Jodi* (*Sarvamanya*), *Umbli*, etc. Land could not be sold at will; but their possession could be transmitted to descendants. Jahgirdars were completely exempted from the payment of assessment, or paid only a nominal amount. About 1/4th of the land in Kodagu was thus held during the administration of the Rajas. The expenses connected with *mathas*, temples and for the feeding of pilgrims and ascetics frequenting the holy Talacauvery and other places were met by the palace.

On the assumption of administration by the British no changes in the existing revenue system were introduced. Later, with the increasing cultivation of coffee between 1865 and 1878 the

government revenue shot up. In the year 1878 coffee plantations comprised an area of 84,000 acres.

Agricultural land was known generally as *Kani* during the period of the Rajas. This was divided into *vargs*. Each *varga* or farm consisted of 1.32 acres of land. From the high forest land attached to each farm called *bane* the ryots obtained their supply of wood, manure and fodder, etc. The house and farmyard of the ryots were also located on *bane* land. An indefinite number of such farms was variously called as *uruguppe*, *grama*, *guppe* or *gramathana*.

In 1835 Captain Le Hardy instituted the practice of *jamabandi* but fixed the assessment in accordance with the old *sistu* system. He also made arrangements for the preparation of *Jamabandi* Register (Record of Rights), Crop Register and Mutation Register. From time to time supplemental land revenue accounts were also prepared. This arrangement continued upto the introduction of summary land revenue settlement. According to a notification of the year 1857, the total land revenue of Kodagu collected in 1853 amounted to Rs. 1,26,000.

### Summary Land Revenue Settlement-1896

In pursuance of the instructions of the Government of India, Chief Commissioner William Macworth Young undertook a Revenue Survey in the year 1896. His report submitted in the year 1898 had the sanction of the Government of India.

This led to an increase of  $6\frac{1}{4}$  percent or one anna per rupee on all arable land except plantations of coffee, pepper and areca. The total increase of revenue as a result amounted to Rs. 12,000. An assessment of three annas (18 paise) per acre on the *wontihola* (inferior dry lands) of north Kodagu, hitherto unassessed, came to be settled which led to an increase of revenue amounting to Rs. 650. The revenue on coffee estates came to be raised from Rs. 2 to  $2\frac{1}{4}$  which brought an additional income of more than Rs.1,600. Besides, by fixing an assessment on encroachments made without the knowledge of the government, a further increase of revenue was secured. These measures brought in an additional land revenue of Rs. 60,000 in all.

Wet land was divided into eight classes as was the practice during the time of the Rajas. Dry land or *wontihola* was classified into the red, black, sand and stony classes.

At the time of Summary Settlement, land was classified into eight types on the basis of the quantity in seers of paddy produced from a plot measuring 256 square feet (one *salekolu*) as the basis. The land was divided into eight *tarams* (types). I. Loam, low-lying with abundant water supply; II. Sandy loam, low-lying with sufficient water supply; III. Loam, low-lying with enough water supply, sandy and high lying with enough water supply; IV. Sandy loam, low-lying with enough water, and loam high-lying with sufficient water supply; V. Sandy loam which is low-lying, sandy soil high-lying with abundant water supply; VI. Sandy loam, high-lying with sufficient water supply; VII. Sandy soil high-lying with sufficient water supply; and VIII. Loam and sandy, (these eight types were based on 18 *tarams* of Madras settlement, broadly regrouped).

Louis Rice has pointed out that this summary settlement was welcomed in the year when it was enforced. It was a year when crop conditions were unfavourable, and opposition came only

from the *Jamma* land holders who argued that it was opposed to the principle of permanent settlement under the purview of which they fell. As a result obligations like payment of *dhulibhatta* and *mohtarpha* (house tax etc.,) were withdrawn and the opposition vanished in the long run.

From the above account, it is clear that the system of land tenure in Kodagu was essentially *ryotwary*. There were no middle-men and each holder was required to pay the land revenue directly. Full assessment was payable only by the holders of *sagu* lands who, were however, not under any obligation of rendering free service to the government. Of the total extent of agricultural land in Kodagu, the *sagu* tenure comprised about 43 per cent only. In respect of other tenures the assessment was either wholly or partly exempted for various purposes. Such tenures, included *Umbali Jamma*, *Bhattamanya*, *Jodi*, *Mathamanya*, *Gowdumbali* and *Nayimannu* etc. Lands held on such tenures, could not be sold or alienated except with the permission of the Commissioner.

**Jamma Tenure:** Jamma system constituted the most important land tenure of Kodagu. According to the settlement report of the year 1910, the total extent under *Jamma* tenure with its accompanying *bane* land amounted to 40,088 acres of wet land. These lands had accrued to the holders on account of the military and other services they were called upon to perform during the administration of the Rajas. The British also continued this system upto the year 1895. The privileges of the *Jamma* ryots are being continued to this day. A detailed note on *Jamma* tenure is given separately. *Jamma* holders who had freed themselves from the obligation of service to the palace had to pay double the revenue, and their holdings were called *sagu*.

**Jahgir:** Persons who rendered extraordinary services during the administration of the Rajas were granted assessment-free lands. They numbered 63 comprising an area of 587 acres. To these the British added 85 new grants, raising the total extent of lands to 1,213 acres. All these grants were hereditary except three which were limited for three generations only.

**Bhattamanya:** Grants and endowments of land made to brahmins for the performance of certain religious ceremonies were called *bhattamanya*. In the year 1910 there were 55 such holdings comprising a total extent of 493 acres. These lands could be transferred to their descendants only. If transferred to other persons, full assessment became payable.

**Sarvamanya and Jodi:** Lands held free of all assessment were called *sarvamanya* and lands held on half the assessment were called *jodi*. They were grants of lands made to religious establishments for carrying on religious activities. According to a survey conducted by the Inam Commission in 1904, there were 812 such holdings in Kodagu comprising a total extent of 3,616 acres.

**Mathamanya:** Lands granted rent-free to *mathas* were known as *Mathamanya*. In Kodagu they consist of grants of lands made to the *mathas* of the Lingayats which provided free boarding and lodging to wandering *jangamas* and travellers belonging to superior castes. The total extent of such grants comprised 452 acres of which 225 acres were wet. Such lands could not be sold but could only be enjoyed as long as the management of these institutions continued satisfactorily.

**Gowdumbali and Nayimannu:** *Gowdumbali* and *nayimannu* were service *inam* lands granted respectively to the village head-man (*Gowda* or *Patel*) and the *Kulvadi* or *Talavara* (a menial

among village servants or watchman and scout of the village) respectively. These lands were not transferable and could be enjoyed only by the concerned village servants. The total extent of these inams was 1,154 and 853 acres respectively.

**Umbali Tenure:** Plots of ground granted for extraordinary services or for general services were called as *umbali* lands. In a way they resembled the *Jamma* tenure. They were not transferable. They were lightly assessed at 1/10th, 1/4th or 3/10ths (30 percent) of the normal *sagu* rates. The assessment levied on them was permanent. The extent of *umbali* lands granted by the Rajas amounted to 650.65 acres; later, for the help rendered in the suppression of the insurrection in Dakshina Kannada, the British further granted 6,749 acres of *umbali* lands.

It is clear from the above account of the various land tenures in Kodagu that about 1/3 of the area was assessment free. According to a report made in 1910 by Gustav Haller, Revenue Settlement Officer, in Kodagu the class of tenants hardly existed and nearly all lands were cultivated by the land-holders themselves. Though instances of subletting of lands for cultivation by the tenants are occasionally met with, there were no absentee landlords. As a consequence, unlike in the neighbouring Madras Presidency, tenancy based revenue settlement could not be introduced in Kodagu. Transport and communication was very limited in Kodagu and outsiders could not settle down here owing to the extremes of climate. The value of agricultural holdings was also much less here unlike in other provinces. By observation of the agricultural conditions of Kiggatnad and Padinalkunad, the wet assessment of the whole of Kodagu came to be determined. The expenses of cultivating an acre of good quality wet field was calculated as Rs. 25. The expenses of cultivation of the first six classes of soil above described was calculated as ranging between Rs. 25 to 16 per acre; for the seventh and eighth classes of soil it was calculated at Rs. 12 and 8 respectively. For each of these eight classes of soil eight different rates of assessment came to be fixed in a diminishing order thus: Rs. 4.75, Rs.4.50, Rs. 4.25, Rs.3.75, Rs.3.50, Rs.3.25, Rs.2.75, and Rs. 1.25 per acre. On the same basis assessment of different descriptions or classes of lands in other taluks came to be fixed. The assessment on coffee lands, which ranged from Rs. 2.25 to Rs.2 per acre, was kept unaltered. According to a notification published in 1862, during the first four years of starting coffee cultivation no assessment was payable; from the 5th to the 9th year an assessment of one rupee per acre and from the 10th year and after an assessment of two rupees per acre became payable. Orange was cultivated in an area of 2,862 acre and for a large part of which no assessment was demanded; and, in cases where assessment was fixed, it ranged from 12 paise to 50 paise only.

The extent of cultivated land and the total revenue demand settled with little variation from one area to another Gustav Haller under the direction given by the Revenue Settlement Officer, between 1907-1913 was as below:

Extent (in acres)	Description of land	Revenue Demand per annum (In Rupees).
1	2	3
97,856	Wet land	2,22,150
20,659	Dry land	13,714
84,042	Coffee estate	97,966

1	2	3
9,838	Cardamom garden	9,352
4,258	Orange garden	1,005
213	Areca and Coconut garden	763
930	Pepper garden	115

The Nanjarajapattana taluk (a part of the present Somvarapet taluk) essentially comprised dry lands. The following five different rates of assessment per acre were: for the first class consisting of black cotton soil from Rs.2.00 to 1.00 for the second class consisting of clay soil from Re.1.00 to paise 75; for the fourth class consisting of sandy soil paise 75 to paise 50; and for the fifth class consisting of gravelly soil from paise 50 to paise 25.

In the first year of British administration of Kodagu (1834-35), the annual land revenue amounted to Rs. 89,915. It continued to rise in successive years and reached Rs. 2.30 lakhs in 1875-76 with the Summary Settlement of 1896-97, the land revenue increased to Rs.4.48 lakhs. In 1900-1901 it reached Rs.3.58 lakhs and in 1906-07, Rs.3.59 lakhs of Rs.3.63 lakhs realized in 1908-09, as much as Rs.1.09 lakh came from coffee plantations. In the year 1924-25, the revenue was Rs.3.72 lakhs. After crossing the figure of four lakhs in 1951-52, it stood at Rs.4.81 lakhs in 1954-55. After the setting up of the District Board in 1901, *dhulibatta* and plough tax were abolished; but, from 1901-02, the collection of a minor impost called District Fund Cess came to be started.

According to a rule introduced from the year 1899 the land revenue could be paid in three instalments at the rate of 1/4th in January, 3/8ths in February and the remainder in March. Where a summer (*Vaishakha*) crop was raised land revenue was allowed to be paid in four instalments between September to December. According to this rule of 1899, remissions were allowed for loss of crop in any particular year; and, this concession was also extended to coffee plantations.

Between 1950 and 1956, when a revision of land revenue came to be carried out in Kodagu, the extent of assessed lands in acres was made up as below:

Wet lands, 1,03,647; Coffee plantations, 94,184; Orange gardens, 28,203; Cardamom plantations, 13,904; dry lands, 20,900 Pepper gardens, 479; Coconut gardens 475; Areca garden 531, Rubber plantations, 3,943; Tea plantations, 1,222; Mango groves 3 acres; *bane* lands, 2,02,590; *paisari* (unusable waste lands), 4,32,254. Though rubber plantations came to be raised from the very commencement of the century, no assessment was levied on them; and, (we are informed) in a circular order of 1909 during the first eight years of rubber cultivation, no assessment was to be collected. After the eighth year, an assessment of Rs.2/- per acre came to be levied. At the time the said circular order was issued (1909), there were 1,182 acres of rubber plantations, and by the year 1956, they had increased to 3,943 acres.

### A Note On Jama Lands In Kodagu

Prior to the study of the Settlement of 1964, there is a need to study the Land Settlement peculiar to Kodagu known as *Jamma*. The information provided in the following 17 paragraphs is written by Sri M.N.Gundu Rao, noted Senior Officer from Kodagu.

The system on Land Tenures and Land Revenue Administration in Kodagu District prior to the rule of Lingaraja and Viraraja is not clear for want of authentic records. Presumably, the local chiefs or Rajas were collecting revenue in cash on produce grown, the amount of which depended on the sweet will of the ruler. The chief produce was paddy. There were some cardamom *males* within forests and sandalwood in parts of the district, all of which was government property and only some collection charges were being paid.

The first authentic revenue records were prepared by Lingaraja and Chikkaviraraja between 1812 to 1824. They conducted a survey of all cultivated wet lands by a rod of 16 feet called *Kolu* and a 16 feet square was called a *salekolu*, which is approximately 1/70th of an acre.

Each valley or *Kovu* was divided into convenient blocks called *wargs* and each *warg* had a local name and its extent and assessment payable was recorded in what was called a *Poorvani* for each each village. The record for a group of villages called *nad* was embodied in a book and the books for all *nads* are still available. These village records in addition to details of wet lands, incorporated the *banes* (uncultivated land mostly adjoining the wet *warg*) *hithlu-manedals* (house sites and a small patch round about) attached to each *warg* and described by peculiar local names. These were not surveyed but boundaries of named *banes* were usually marked by stones called 'Raja's Stones'. In these *Poorvani* records the word '*bhoomi*' meant wetland. The *Poorvani* is silent about who were in possession and enjoyment of these wet-lands and their attached *bane* lands. At the end of the record for each village were noted the total number of wet *wargs*, their extent, total tax payable as also total number of *banes*, *barikes*, *hithlu-manedals* as also government lands.

It may, therefore, be presumed that there were other records, for each village, indicating the names of persons in possession and enjoyment of wet lands and *banes*, etc., their extent, tax payable for each such wet *warg* to facilitate annual collection. The *poorvanis* are beautifully written in old Kannada and bear the signature of the Raja at the end. But the tenure of wet and *bane* was not indicated therein.

Both Lingaraja and Viraraja granted *Jamma* wet lands with *bane* attached. A perusal of the *sannad nirupas* still available with some families indicate that the Rajas agreed to treat as *jamma* such wet and *bane* lands which were already in the possession and enjoyment of the grantee at his request. There might have been direct grants too from unoccupied government land. But such *sannad nirupas* have not been traced. The main advantage of a *jamma* grant was the concession of half (the full assessment was Rs.10 to 12 for 100 *butties*; (about 3 acres) assessment of the wet land. Thus *jamma* does not signify a grant of land but only a uniform reduction of rent by half on the condition that *swamikarya* must be performed, evidently free of cost. The British too sometimes granted *jamma* lands by conversion of *sagu* at the grantee's request in special cases on



conditions similar to those imposed by the Rajas. But such grants were discountenanced from 1884 to prevent loss of revenue.

Apart from granting *jamma* or *sagu* lands possessed by individuals, exchange of one bit of *jamma* with another bit of *sagu* of equal area was also being allowed throughout after the performance of ceremony called "*Ghatti Ceremony*" (exchange of handful of soil held in both lands in the presence of officer).

The important and relevant portions of *jammanirupa* are given below with necessary remarks: "The wet land (*bhoomi*) I am cultivating may be converted into *Jamma* by order is plea. I am making in the presence of Your Highness (Sannidana)". Then follows a description of the wet land concerned with its local name, area and assessment and also of *banes* and *hithlus* attached to the said wet land. "Description of *bane* and *barike* belonging to this revenue head (*sistu*);...." reading follows. (*Barike* is land that could be converted into wet land). No assessment was levied on these banes, as there was no cultivation or income from these banes, except a house to reside and some plantain bushes and vegetables around the house called *tota tudike*.

"*Bane, hithlu* (backyard), *manedala* (house site), *tota, tudike* which are under this revenue head (*sistu*) are ordered as *gatti* and granted to you as *Jamma*.... You, your sons and grandsons are to enjoy it hereditarily....", and the order makes it clear, the levy to be paid to the palace from time to time regularly.

In the *sanad nirupa* "swamykarya" is not defined. Considering the despotic rule of the Rajas, it may not be wrong to assume that *Jamma* ryots were being called for any work at the discretion of the Raja. However, in 1871, Col. Cole wrote as follows: "The light assessment of Rs.5 for 100 batties of wet land (or about 3 acres) with its accompanying *bane* and *barike* (with no assessment) was made originally on condition of military service and general services to the State. The *Jamma* ryots are still liable to be called to repel outward aggression or quell internal disturbances and furnish police and treasury guards, escorts etc., in time of peace." However, the British requisitioned only services of the nature of treasury guards and escorts in the beginning and gradually even these services were not insisted. In 1924, there was a resolution in the Coorg Legislative Council to abolish "Hitti Bitti Chakry" (forced labour) and escorting of treasure was the last to be abandoned from about 1928. At present the only restriction to which *jamma* ryots are subjected is that they should not sublet their *Jamma* lands or sell them without government sanction. In cases of their sale a payment of a *nazarana* to government at 20% of the sale value should be made. Registered partition deeds of *jamma* lands among family members is also prohibited, though, in practice, partitions take place through unregistered family agreements which is not questioned so far.

The real object of enforcing these restrictions is vividly described in a letter to the Government of India dated 12.9.1865 and it was approved by the Government of India. "In regard to sale of *Jamma* lands, I am prepared to admit its advisability. Many impoverished Coorgs might wish to dispose off their lands (*jamma*) but I think official sanction to such a step should be withheld *as hitherto* as I believe it would be fraught with danger to the nationality of Coorgs and the tenure itself, of which the conditions of service are a main feature, would be abrogated by

permitting such land to fall into the hands of Europeans or natives of Mysore from whom a service like that rendered by Coorgs could not be expected."

It is perfectly clear from the above that the whole object of restrictions for sale etc., was to safeguard the interests of *jamma* tenure holders in permanently retaining their lands in the family and to ensure service conditions. It was exactly to safeguard the above twin objects that section 45 of the Coorg Land Revenue Regulation, 1899, was enacted along with rules restricting sale and subletting of *Jamma* lands.

After the Karnataka Land Revenue Act came into force in 1974, relying on section 202 of the Act, thousands of cases of sale of *jamma* wet and *bane* took place without any sanction under registered sale deeds. The purchasers are in possession and enjoyment of property for years but government have merely refused to transfer registry in the means of purchasers. Further action by government is awaited.

*Jamma* tenure holders are entitled to certain concessions under the Indian Arms Act.

In the Settlement Report *banes* are defined as adjacent forest land considered necessary for grazing, leaf manure, firewood etc. the *banes* that existed during Rajas' times and marked by Rajas' stones, being without any cultivation or income and paying no assessment, could not have been described otherwise. With the commencement of coffee cultivation, the question of imposing a tax on them cropped up.

For the first time, rules were issued for the future grant of *banes* in Chief Commissioner's proceedings dated 21.5.1886. Consequent on the increased demand for *banes* for coffee cultivation, it incorporated several restrictions. The question of *jamma* and *sagu banes* attached to wet *wargs* as they existed on 21.5.1886 and which were mostly those in existence at the time of the Rajas, was separately dealt with. Subsequent to 1846 when Coffee cultivation on *jamma* and *sagu banes* came into vogue and gradually increased, the question of assessing unassessed *bane* naturally came up. After careful examination and considering the fact that small and insignificant cultivation round about the family house remained unassessed till 1886, the Chief Commissioner in proceedings dated 26.2.1885 and 15.7.1896 laid down the following procedure for assessment of *jamma* and *sagu banes* attached to unalienated wet *wargs*. "In *jamma* and *sagu banes*, 10 acres of Coffee Cultivation should be free from assessment but cultivation in excess of 10 acres should be assessed at full rates." This was incorporated in the rules under Coorg Land and Revenue Regulation, 1899.

Since all *jamma* and *sagu banes* existing in 1886 had not been cultivated at the time of Settlement and as such *banes* were eligible for 10 acres free cultivation, the Settlement Officer took special care to distinguish them from other *banes* subsequently acquired or purchased by ordering that such unalienated *jamma* and *sagu banes* obtained by owners prior to 21.5.1886 and eligible for 10 acres free cultivation should be termed as "Privilege *jamma bane* and privilege *sagu bane*" and this was strictly followed. Even today such *jamma* and *sagu banes* are described as "Privilege *jamma bane* and privilege *bane*" in the *Jamabandi* registers. The 10-acre free cultivation for each *warg* was allowed upto 1974. At the time of revision of all assessment rates in that year the privilege of 10-acre free cultivation was withdrawn and full assessment charged; but,

the nomenclature "Privilege *jamma* bane and privilege *sagu* bane" has continued to this day. (The Note ends here). The future of *jamma* tenure is under the consideration of the Government.

The right of the *jamma* ryots over the trees standing on attached *bane* lands had never been recognized by the Government; but, the right of collecting wood required for the private use of the *wargdar* had been recognized throughout. The *jamma* ryots by guarding the trees growing on *bane* lands had relieved the government of its responsibility and to that extent they effected some economy. Whenever the mature trees were put up for sale, they were entitled to purchase them at a concessional rate. With the view to obviate the necessity of determining the concessional rate from time to time, the government permitted the *wargdars* to purchase such trees at half the current market rate under Rule 97 of the Land Revenue Act. This rule came to be incorporated as Rule 139 of the Forest Act. However, in the year 1974, this rule was repealed.

In 1981, the government came up with the contention that the *wargdars* are not entitled to absolute ownership of the *jamma* lands; but the High Court, in its judgement dated 16th July 1991, held that the *wargdars* have ownership rights on their *jamma* lands, and that whenever *jamma* lands are proposed for sale the registration authority should not refuse to register the same. The High Court also recognized their privileges in respect of *bane* lands.

## THE PRESENT LAND REVENUE SYSTEM

The Karnataka Land Revenue Act, 1964, came into force with effect from 1st April 1964. Section 114 to 126 of the said Act and Rules 21 to 37 made thereunder describe the procedure for determining the assessment on land. A revision of assessment was carried out in accordance with the above procedure as ordered by the Government. Section 2(27) of the Karnataka Land Revenue Act, 1964, lays down that the soil values should be fixed in terms of percentages. The Standard Rate with reference to any particular class of land in a group, means the value of four per cent of the average yield of crops per acre on the land in that class of one hundred per cent classification value. In respect, of plantation crops such as coffee, tea, cardamom, pepper and rubber the standard rate is one per cent similarly arrived at; orange is not considered as a plantation crop.

The Settlement Officer must submit to the Deputy Commissioner a report containing his proposals for the Settlement who shall arrange for its publication in the Official Gazette. The latter must also arrange for the display, in every village concerned, a notice showing the existing standard rate and the extent of any increase or decrease proposed for each class of land in the village. Any person may bring to the notice of the government his objections to the proposals in writing within three months of its publication. The Deputy Commissioner shall, after an enquiry, forward a statement of any objections thus received against the proposals with his own observations thereon to the Government through the Director of Survey, Settlement and Land Records.

The Settlement Report and the objections received thereon are then placed before both houses of the State Legislature. They may approve the report with or without any modification and pass a resolution to that effect. Thereafter, in conformity with such resolution, a Government Order will be issued. This order shall be final and cannot be called in question in any Court of law. The issue

of this Government Order will be followed by the publication in the Official Gazette of a notification giving details of standard rates of revenue applicable to each Zone and the date from which they become effective. In each village or *chavadi* extracts from such publication pertaining to that particular village are displayed. At the completion of the Revenue Settlement, a Record of Rights register of each village is prepared containing the survey number of every field, extent of cultivated and uncultivated lands separately, and the name of the the *khatedar*. Land revenue demand must be based on the entries in this register. The papers connected with the land revenue settlement are preserved in the office of the Deputy Director of Land Records.

### Standard Rates

According to Section 2 (27) of the Karnataka Land Revenue Act, 1964, Standard Rates is the value of four percent of the average yield of crops per acre on that class of land which has a 100% soil classification value. While arriving at the Standard rates, the exact share of the gross yield of a particular zone, developments in communications, standard of husbandary, live stock position, rainfall data for the last thirty years, crop cutting experiments of the principal crops during the first ten years etc., is taken into consideration.

The standard rate so arrived at by the Settlement Officer does not exceed four percent of the average yield of the principal crops.

### Revision Settlement of 1964 in Kodagu District

Taluk	Group	No. of Villages	Standard Rate of Assessment per Acre			
			Dry	Wet	Garden	Plantation
Madikeri	I	67	1.60	11.20	11.20	9.36*
Virarajpet	I	88	1.60	11.20	11.20	
Somwarapet	I	107	1.60	11.20	11.20	
	II	12	4.19	9.90	9.90	

\* This is the average rate applicable to plantations in the whole of Kodagu (Vide *Karnataka Revenue Manual*, 1986, part II, page 484).

### Water Rates

Prior to the Unification of Karnataka, different water rates prevailed at different localities under different authorities. They Mysore Irrigation (Levy of Betterment and Water Rate) Act, 1957, came to be implemented from 1965. Water rate is leviable whenever water is supplied, made available or used for purposes of irrigation or any other purpose from any work belonging to or constructed by or on behalf of the government. The use of water by direct flow or percolation or by indirect flow, percolation or drainage is subjected to this levy. The schedule of rates prescribed under the water rate rule is graded according to the crop grown. Water rate is levied at two rates: one for irrigation works capable of irrigating not more than 100 acres of land; and another for irrigation works capable of irrigating more than 100 acres.

The water rate which came to be introduced since 1965, is intended to be applied for repair of irrigation works and whenever possible to recoup the amount spent on irrigation works obtained through loans and the interest thereon. The water rates became payable from 1966. Between 1972 and 1981 several amendments were introduced. Rates applicable per acre are noted below:

For sugarcane to be harvested within twelve months and for sugarcane to be harvested after a period of eighteen months Rs.150 and 225 respectively; paddy Rs.48; wheat Rs.24; millet (*jola*) Rs.24; groundnut Rs.24; cotton Rs.48; maize, Italian millet, little millet, sweet potatoes, tobacco and coriander Rs.24; pulses Rs.18; manurial crops Rs.9; and garden Rs.50.

The revenue demand for the Vaishakha (summer) crops, the extent of which is limited, is collected in four instalments between September to December. The cardamom revenue is collected in two equal instalments on January 20, and February 20 of every year.

### Land Revenue Accounts

After fixing the rates of assessment the Survey and Settlement Department prepares certain forms to record and show the existing proprietary and other rights of the individuals as well as of government. The *Pahani Sud* is one such form which contains the old numbering of lands and the Survey numbers, names of fields, description of holding or tenure, name of occupant, extent according to revenue survey-uncultivable and cultivable. Another form is called *Akarband* or register of survey numbers, showing the total area under each head, arable and unarable, dry land, wetland and garden in detail, with the rate per acre and assessment of each, and the total assessment fixed on the entire number. On receipt of this the village accountants prepare *Khetwar* Register or Index of lands, which is regarded as the foundation of all revenue accounts. It contains details of each holding, its extent, tenancy nature of tenants rights, classification of land, assessment, water rate, and crops grown, etc. All alterations or modifications in respect of ownership are verified by competent officers and registered as and when reported. The original Records of Tenancy and Crops (RTC) is kept in the taluk offices and rewritten every five years incorporating changes, if any.

The *Khata* Register, which is opened on 1st July every year, is the basic form which contains all the entries with reference to the RTC, *Khirdi* or day book and receipt book, balance of land revenue outstanding, upset price and conversion fine, etc. The village accountant should make entries of all revenues collected by him and enter the same in the prescribed receipt book and in the ryots' *patta*. He should also prepare and send to the taluk office on the 1st day of every month a Demand, Collection and Balance (DCB) Statement. He must close the annual account (*Saljhade*) of each revenue year on 30th June which should contain details of the annual demand, collection and balance of land revenue, other levies and cesses pertaining to the *grama* under his charge.

### Jamabandi

The system of *jamabandi* or the annual settlement of the government demand made under the ryotwary system was in vogue throughout the State. The *Jamabandi* was conducted to examine and update the village and taluk records and to review the performance of the subordinate revenue

officers and to make sure whether the collections of each village are made according to government demand. To tone up the administration at the grass-root level and to maintain the tempo of rural development especially affecting the weaker sections is another important objective of this annual exercise.

*Jamabandi* is conducted in two stages. *Dittum Jamabandi* is the preliminary *Jamabandi* conducted at hobli headquarters soon after the village accountant has prepared the annual account and the crop report. At this stage, the entries in the accounts are cross-checked and attested by the Tahsildar. *Huzur jamabandi* is the final settlement made by the Assistant Commissioner on the Deputy Commissioner or any other officer appointed for the purpose. Beginning from 15th October the process is generally completed in all the taluks by the end of December. At the *Huzur Jamabandi* the accounts of the previous revenue year are verified and settled and determination of the land revenue demand of the government for the current year is decided. This is done after thorough examination of the season and crop prospects. The date of the *Jamabandi* and the places within the taluk where the ryots are required to assemble are published in advance. Decisions in respect of disputed cases and grievances represented by the ryots are made and communicated on the spot. Within a fortnight after the completion of the Huzur *Jamabandi*, the officer conducting it should send a report to the Revenue Secretariat.

### **Land Revenue Realization**

Every land holder is liable to pay land revenue and other cesses. In the case of alienated land the superior holder is liable to pay the same.

The yearly land revenue, which is deemed to become payable from the first day of January, is expected to be paid according to stated instalments (*kists*) before the close of the collection period (30th June). Four instalments are allowed which fall due on the 20th day of each month from January to April. Any instalments or part thereof remaining unpaid on the due date is regarded as arrears of land revenue and the person a defaulter.

The process of yearly realization of land revenue begins with the issue of demand notice to the ryot by the village accountant in January. If after seven days, the amount is not realized the matter should be brought to the notice of the tahsildar and orders obtained to impose distraint upon the defaulter's moveable property as prescribed in the Karnataka Land Revenue Act, 1966. Before effecting the auction sale of the defaulter's moveable property or land, the Deputy Commissioner or any other officer empowered to act on his behalf, should publish a notice of such sale. If the proceeds of such sale of the defaulter's property fell short of the land revenue due, the tahsildar may take necessary action to attach and sell the defaulter's immovable property. All rents, royalties, water rates, cesses, fees, charges and fines due to the Government are recoverable as arrears of land revenue.

**The Government Demand, Collection and Balance Statement (1985-86 to 1989-90)**

Year	Demand	Collection	(Amount in Rs.)
			Balance
1985-86	1,12,95,873	47,51,778	36,56,995
1986-87	82,96,847	56,07,349	26,89,498
1987-88	29,85,775	54,08,829	25,77,246
1988-90	1,35,51,220	76,31,873	59,17,347
1989-90	1,60,51,685	45,83,862	1,14,68,823

**The Talukwise Break-up of the Demand, Collection and Balance (1990-91)**

Taluk	Demand	Collection	(Amount in Rs.)
			Balance
Madikeri	61,69,533	12,77,565	48,49,968
Virajpet	35,89,827	20,10,701	15,79,118
Somvarpet	81,65,509	18,18,564	63,46,945
Total	1,79,24,869	51,06,830	1,27,56,031

Source: Office of the Deputy Commissioner, Kodagu.

## LAND REFORMS

There are two objections behind the land reforms introduced throughout the country after independence: (1) to increase the produce of agriculture by removing such obstacles as had resulted from the ancient system of land tenures; and (2) elimination of all kinds of social injustice and exploitation within the agrarian system and assure equal status and equal opportunity to the rural population by securing the land to the tiller. In this district small holdings were the norm. Though lands under different tenures had been rented out by the landlords to the tenants, the relationship between the two was good. We do not come across any records indicating any kind of struggle between the landlord and his tenants so far as this district is concerned. One of the objectives of the First Five Year Plan was to initiate legislative action to redress the grievances of the tenants which emanated from the unrestricted right of the landlords to transfer land or change the tenants at will on the recommendation of the Planning Commission, security to tenants against eviction was provided. The tenants were also conferred with the right of purchasing the land cultivated by them in preference to others.

Previous to the promulgation on 11th March 1957 of the Kodagu Tenants Ordinance, there was no law pertaining to land reforms in the District. This ordinance and the Kodagu Tenants Act that replaced it were *interim* measures only. But they heralded the introduction of the more

landlords share should not exceed 1/3rd of the produce of the field and that the tenant should not be evicted by the landlords. The tenant, however, could surrender his right to cultivate a particular field by giving a notice in writing; and, such fields passed under Government management. The fields thus given up were to be leased out for cultivation to any of the co-operative farming societies; agricultural labourers, landless persons, and ordinary cultivators in that order of preference.

After the Reorganization of States, a demand came to be voiced frequently for the appointment of a land reforms committee. The Mysore Tenancy and Agricultural Land Laws Committee came to be appointed on the 10th May, 1957 for reviewing the existing tenancy and agricultural land laws and to recommend appropriate measures for a comprehensive land reforms programme. The Committee submitted its report in September 1957. After taking into consideration the various recommendations of the Committee, the Mysore Land Reforms Bill came to be introduced in the Legislature by the Government in 1958. The Bill was adopted in 1961. This Act fixed a ceiling of 27 standard acres for the existing agricultural holdings; but, for future holdings the ceiling was to be 18 standard acres. According to Section 2(32) of this Act, one standard acre consists of one acre of grade I soil. In respect of different grades of land the extent of standard acre varies.

In the Schedule annexed to the Act, the equivalent of one standard acre for different grades of soil are given. Altogether seven grades of soil are indicated in this Act. Plantations of coffee, tea, rubber, cardamom and pepper, orchards, specific farms, sugarcane lands, and other farms managed by organised bodies are exempted from the operation of the ceiling clause. The Act prohibits transfer, otherwise than an inheritance, to non-agriculturists. This prohibition, however, does not apply to transfer of land to the Government, Co-operative Farming Societies and to the Indian Coffee Board, except under certain conditions. The Act laid down that no arable land should be left fallow. It also prescribed rules for constitution of the Land Tribunals and the procedure for the appointment of members to them. Appeals were allowed to the District Magistrate against the decisions of the Land Tribunals. Any outstanding question of law could be admitted for consideration by the State High Court.

### **Land Tribunals**

Section 48 of the Karnataka Land Reforms (Amendment) Act, 1973 provides for the constitution of Land Tribunals as an instrument in implementing the land reforms laws. The Act declared that as of 1st March 1974 all lands under any tenure are deemed to be at the disposal of the Government. All those who had taken any land on lease were required to make application to the Land Tribunal for obtaining occupancy rights. At least one land tribunal was constituted for each taluk; and the Assistant Commissioner of the sub-division in which that taluk was situated acted as its Chairman. The Tahsildar or a Special Tahsildar (land reforms) was the Secretary of the Land Tribunal.

The Land Reforms Act required the Tribunal to decide after thorough enquiry whether a certain person is the tenant or not and to confer ownership on him, grant surplus land to persons from the depressed classes, landless agricultural labourers and to tenants who had lost their lands. Appeals against the decisions of the Tribunals could only be made to the High Court.



But, with effect from 26th May, 1986, a Land Reforms Appellate Tribunal came to be constituted in each district under section 116(A) of the Land Reforms (Amendment) Act, 1986. There were two members in it, a judge and an officer of the Revenue Department. All the appeals pending in the High Court were transferred for disposal to the Land Reforms Appellate Tribunal of the concerned district. From 8th October 1990, these District Appellate Tribunals came to be abolished and the pending papers were transferred to the High Court which gave a direction for keeping the papers in the office of Deputy Commissioner of the concerned district.

#### Performance of Land Tribunals in Kodagu District

Sl. No.	Details	Madikeri Taluk	Virajpet Taluk	Somvarpet Taluk	Total
1	2	3	4	5	6
1.	No. of cases admitted	973	827	1,960	3,760
2.	No. of cases decided				
	(a) In favour of tenants	194	186	556	936
	(b) In favour of landlords	-	-	-	-
	(c) Rejected	786	641	1,404	2,810
3.	No. of cases referred to the High Court				
	(a) From the Tribunal	-	38	-	38
	(b) From the Tenant	-	41	57	98
	(c) From the Landlords	11	97	47	155
4.	No. of cases pending in the High Court	-	17	-	17
5.	Total extent secured to the tenants (In acres and cents)	525.25	1,019.49	1,706.70	3,247.44
6.	Total extent secured to the SCs. & STs.	-	12.57	83.50	95.87
7.	Surplus land available for distribution	1.30	1.65	10.00	12.95
8.	No. of Recipients from among the SCs & STs.	-	20	4/4	10

Source: Assistant Commissioner, Kodagu District.

#### Distribution of Surplus Land

The surplus land taken over by Government after the introduction of ceiling was permitted to be allotted by the Land Tribunal in the order of preference noted below: (1) Landless agriculturists, agricultural labourers, displaced tenants; to these at least one basic holding was required to be granted. The term "basic holding" refers to a certain minimum extent of land without which no profitable cultivation can be practised. (2) Tenants and displaced tenants as well as landholders

with less than a basic holding. (3) Tenants and displaced tenants with less than a "family holding", equivalent in extent to three basic holdings. (4) Other persons desirous of becoming agriculturists. The grantee of the land is allowed to pay its value in lumpsum or in not more than fifteen annual instalments including interest.

### Consolidation of Holdings

The excessive fragmentation of holdings, caused by partition of property and unavoidable needs, is harmful for agricultural prosperity. To prevent it, the Mysore Prevention of Fragmentation and Consolidation of Holdings Act, 1964, was adopted. A holding smaller than a standard area, as determined under Section 3 of the Act, the cultivation of which cannot be profitably carried on, is considered as a fragment. The standard area varies in extent from 1/2 acre to four acres depending on the classification of land. The holder is not allowed to dispose of such a fragment to any one but to the contiguous holder. The scheme of consolidation of holdings includes a provision for payment of compensation to the holder. The person to whom, for purposes of consolidation, a fragment is allotted gets a transfer certificate. No stamp duty or registration fee are leviable on such transfers.

### Encroachment on Government Lands

The various land tenures in Kodagu had been brought under the Kodagu Land and Revenue Regulation of 1899 and later under the Mysore Land Revenue Act, 1966. However, the former tenures and privileges attached to them were safeguarded under Section 202 of the new Act. According to the *Inam* Abolition Act, 1977, tenures like *Jamma*, *Jahagir*, *umbali*, *jodi*, *bhatta manya* and *sarvamanya* also stood abolished. Thereupon the cultivators of such lands made applications for grant of occupancy rights before the Land Tribunals. The Government directed that the rights in respect of the *Jamma* and *bane* lands in Kodagu previous to the Unification, should continue to be regulated under the rules then in force, and, thereafter, according to the reforms rules issued from time to time. Section 79(2) of the Mysore Land Reforms Act, 1964, had laid down that the privileges in respect of such lands should continue to be regulated according to the general and extraordinary orders that may be issued by Government from time to time. Later, these new rules came to be withdrawn as they were not in order.

Government decided that the existing privileges in respect of *Kumri* and such other lands may continue but that no *patta* rights are to be granted until new rules are framed.

### OTHER TAXES

In addition to land revenue, the State Government collects several other taxes, both direct and indirect of these, *Abkari* (Excise) collection, commercial taxes, stamp duty, taxes on motor vehicles are important. The rates of taxation in respect of these varies from time to time.

### Commercial Tax

The Commercial Taxes are a major source of government's income. The Commercial Taxes Department enforces the following enactments: (1) Karnataka Sales Tax Act, 1957 (2) The Central Sales Tax Act, 1956 (3) Karnataka Entertainment Act, 1958 (4) Karnataka Agricultural Income Tax Act, 1957, (5) Karnataka Tax on Professions, Trades, Callings and Employment Act, 1976, (6) Karnataka Tax on Luxuries (Hotels and Lodging Houses) Act, and (7) Karnataka Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1979.

Two enactments govern the collection of Sales Tax, they are, the Karnataka Sales Tax Act, 1957 and the Central Sales Tax Act, 1956. The latter Act is designed to enable a State to collect Sales Taxes in respect of inter-state commerce and retain the same. The existing sales tax structure is a combination of single-point and multi-point collections. The single-point tax is collected only at one stage either from the producer or importer or at some stage before the goods reach the consumer; whereas, the multi-point tax is collected every time the goods change hands. The rate of single point tax ranged from one percent to 15% upto 1986 when the upper limit got raised to 200 per cent. Among about 293 items listed as articles of commerce, 178 items are covered by the single point tax; the remaining items are covered by the multi-point tax. Articles of general use are regarded as special items and taxed at 4 per cent. Liquors, unless covered by excise are taxed at 200 per cent. Since 27 March 1979, a surcharge of 10% was being levied on the sales tax; and in 1985 the surcharge was raised to 30% including the 10% rural development cess which had been added from 1984.

The Central Sales Tax Act, 1956, authorises the States to collect Sales Tax in respect of inter-state commerce. This is a multi-point tax.

According to an amendment introduced in 1984, any trader whose annual turnover exceeded Rs.50,000 or more was required to register himself in the Department after paying a fee of Rs.200 only; and, if his total turnover exceeded Rs.75,000 he was subject to payment of Sales Tax. In August 1985, the limit of turn-over was raised to Rs.75,000 and the registration free to Rs.250 only. At present, the respective limits are Rs.1,00,000 and Rs.250 only.

#### Statement of Sales Tax collection in the Kodagu District (1985-86 to 1989-90)

Year	No. of Registered assesses		Sales Tax collected (Rs. in lakhs)			Total
	K.S.T.	C.S.T.	K.S.T.	C.S.T.	Other Taxes	
1985-86	1,244	458	55.87	24.51	9.65	90.30
1986-87	1,054	413	67.54	31.93	0.91	100.38
1987-88	1,266	479	64.84	74.82	0.70	140.36
1988-89	769	293	46.50	19.38	0.68	66.56
1989-90	971	284	70.41	31.49	1.54	103.44

### Entertainment Tax

Upto December 1958 the implementation of the Mysore Amusements Tax Act and Mysore Cinematograph Act was the responsibility of the departments of Revenue and Police respectively. A comprehensive Entertainment Tax Act was introduced for the entire State with effect from 1st January 1959. The levy of entertainment tax is governed by the rates of admission charged for the show by the cinema theatres and the horse races by the turf clubs. No such tax is leviable in respect of dramatic performances, music concerts and other kinds of entertainment. An additional surcharge of 25% on the entertainment tax and show tax came to be levied from 1962. This surcharge was further raised by 10% with a view to provide subsidy to films produced within the State. The surcharge on show tax was included with the show tax itself in 1966. This show tax was raised to 60% in 1971 and further to 100% in 1974. Of the realizations from the entertainment tax (excluding show tax and surcharge) the State Government retains 10% as collection charges and assigns the remaining 90% to the respective local bodies. The revenue realized from this source within the district in recent years is given as under:

Year	Permanent cinema Theatre	Touring Talkies	Entertainment Tax collected (Rs. in lakhs)	Show tax (Rs. in lakhs)	Total (Rs. in lakhs)
1985-86	9	9	13.19	2.01	16.00
1986-87	9	9	13.79	2.66	16.46
1987-88	10	7	14.10	3.35	17.46
1988-89	10	8	15.02	1.05	11.07
1989-90	10	9	15.61	1.08	16.89

### Entry Tax

The Entry Tax or octroi has been a source of customary revenue of local bodies, and every municipality, and town panchayat had been collecting it in the form of a surcharge on Sales Tax on specified goods entering a locality for ultimate consumption or for sale. The collection of octroi was abolished in 1979, and an Entry Tax came to be levied instead. This was intended to make up the loss sustained on account of the abolition of octroi. This Entry Tax was collected in the form of a surcharge of 10% on Sales Tax with effect from 1, October 1980. Cloth, tobacco, sugar and such other items which are exempted from the Sales Tax are also subjected to this levy at a rate varying from 1 to 2 per cent.

From 1982-83, the number of items subjected to entry tax was raised to 13; and, the rate of tax on sugar, and tobacco and its products came to be raised. The revenue realized from this source in the district in recent years is given as below; figure in brackets indicating the number of tax payers every year. 1985-86 Rs.6.83 lakhs (423); 1986-87 Rs.9.18 lakhs (251); 1987-88 Rs.10.54 lakhs (271); 1988-89 Rs.3.65 lakhs (276); 1989-90 Rs.3.70 lakhs (276).

### **Agricultural Income tax**

Agriculture was the mainstay of the people of Kodagu, and coffee, cardamom, pepper and orange were the principal produce. It is not surprising therefore that the Government of Kodagu contemplated measures for increasing its income from that source. With this end in view, even prior to the merger of Kodagu with Mysore State, the Kodagu Agricultural Income Tax Act (Act I of 1951) was introduced with effect from 13th May, 1951. This was based on the Indian Income Tax Act, 1922. The assesseees were divided into six groups. All cultivators, whose annual income exceeded Rs. 3,500, were liable to pay Income Tax. For Hindu Undivided families the minimum limit was Rs. 7000. The Act had also laid down the different rates of Income Tax applicable at different slabs. After the incorporation of Kodagu with the new Mysore State, the Mysore Income Tax Act, 1957 came to be extended to it. The Agricultural Income Tax came to be collected from families engaged in cultivation of cash (non-food) crops. The minimum taxable limit in respect of Hindu Undivided families was Rs.7,000 per annum; and for other families Rs.3,500 per annum; but the above limit did not apply in cases of seven selected crops. The remaining 24 cash crops were formed into eight groups with varying tax demand. From the taxable agricultural income several items of expenses were allowed to be deducted, such as, land revenue, and connected cesses, municipal taxes, excise duty on agricultural produce, money laid out on soil conservation and on irrigation (including repairs to irrigation system), etc. The collections in the district, which was Rs. 3.09 lakhs during 1950-51, rose to Rs.24.21 lakhs by 1955-56, and stood at Rs. 43.81 lakhs during 1960-61.

According to the Karnataka Agricultural Income Tax Amendment Act, 1976, all agricultural income qualify for payment of income tax with effect from the financial year 1976-77. In respect of plantation crops the standard deduction limit is fixed with reference to the size of the holding. The Karnataka Agricultural Income Tax (Amendment) Act, 1983, by which the Act of 1957 was amended, raised the limit of deduction in respect of plantation income upto Rs. 14,000 with retrospective effect i.e., from 1981- 82 itself. The implementation of the Agricultural Income Tax Act was the responsibility of the Commercial Tax Department. The realization from agricultural income tax with the number of assesseees in recent years was (realization in lakhs of rupees and the number of assesseees in brackets): 1985-86 Rs.65.17 lakhs (1,322); 1986-87 Rs.132.32 lakhs (1,131); 1987-88 Rs.157.85 lakhs (753); 1988-89 Rs.138.61 lakhs (783); and 1989-90 Rs.229.18 lakhs (845).

### **Profession Tax**

The Profession Tax is levied on every person following an occupation or profession on the basis of income derived therefrom. As early as 1906, the municipalities were empowered to levy Profession Tax. The Mysore Municipalities Act, 1964, had divided the assesseees into nine groups according to their monthly income, ranging from the lowest of Rs.30 to the highest of Rs. 2,000 and above. In its report made in 1954, the Taxation Enquiry Committee had recommended the levy of Profession Tax on a small scale as a proper source of government revenue.

Upto the year 1976, the municipal bodies were collecting this tax from employees, traders, and professionals. The Karnataka Tax on Professions, Trade, Callings and Employments Act, 1976,

gave the State Government authority to levy and collect this tax. Under this Act, the rate of tax on the employed persons is fixed in relation to the salary drawn by them; whereas, for others, the rate of tax is dependent on such factors as one's standing in the profession, turn-over in business and the number of employees, and so on. All employees drawing a monthly salary of Rs.2,000 and above are subjected to the levy of Profession Tax, which is deducted at source. The self-employed persons and those engaged in specified professions are required to register themselves as per the provisions of the Act of 1976 and remit the tax prescribed before 30th September. The details of collection of Profession Tax in the district during recent years is: 1986-87: (229) Rs.18,146; 1987-88: (613) Rs.75,638; 1988-89: (713) Rs.1,70,640; 1989-90: (820) Rs.2,27,078. The figures in brackets are the number of assessees.

### Excise (Abkari)

The excise collection forms a sizable portion of State Government's income and is secured in a variety of ways; tax levied on liquors manufactured in distilleries; tax on imported liquors; licence fees levied on wholesale and retail vendors, bars and hotels; rent on shops; the realization from annual auction of toddy and track; fees levied on toddy and denatured spirits; import duty on denatured spirits; and tax on toddy trees and rent thereon. Besides the above, there are such items of income as are collected from those engaged in illegal manufacture, bottling, transportation and import of liquors. The following acts and rules are in force to effectively control the manufacture and movement of liquors and to ensure accuracy in the collection of excise revenue: (1) The opium Act, 1878, (2) The Madras Excise Act, 1886, (3) Excise Regulation Act (1), 1915, (4) The Dangerous Drugs Act, 1930; (5) The Madras Prohibition Act, 1938; (6) The Medicinal and Toilet Preparations Act, 1955; (7) The Kodagu Prohibition Act, 1956; (8) The Mysore Prohibition Act, 1959; (9) The Karnataka Prohibition Act 1961, and (10) The Mysore Excise Act, 1965.

Upto 1967 Prohibition was in force in the district and liquor was sold to licensed users on medical advice only. After the removal of prohibition, manufacture, import or export and sale of arrack, Indian made foreign liquor, and toddy came to be allowed. A ban on the production and sale of toddy was enforced during a brief spell between 1979-80 to 1981-82. This ban was removed during 1982-83. The manufacture and sale of toddy was banned in the whole State from 1990; and though the ban came to be lifted in respect of South Canara District, it continues to be in force in the Kodagu District. The income realized from Excise Tax in the district for the years between 1985-86 and 1990-91 is given in the form of a separate statement as under.

### Statistics of Excise Revenue from the Kodagu District (1985-86 to 1990-91)

(In Lakhs of Rupees)

Sl. No.	Particulars	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
1.	Duty on arrack	25.06	28.60	22.62	38.11	44.43	59.17
2.	Price on arrack	11.78	14.34	10.14	-	-	-
3.	Rental on arrack shops	150.69	198.39	176.79	233.93	280.25	324.07
4.	Duty on beer	267	305	414	358	467	3.00

Sl.	Particulars	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
5.	License fee on foreign liquors	12.95	18.30	12.14	22.62	18.42	23.77
6.	Duty on Indian made foreign liquors.	11.24	12.86	13.22	9.71	1.92	-
7.	Service charges	0.36	0.32	0.18	0.64	-	-
8.	Interest on Arrears	1.62	3.99	4.42	7.01	9.77	7.66

During 1989-90 and 1990-91, respectively, the revenue realized from the sale of rectified spirit was Rs.2,642 and Rs.2,390, medicinal wine Rs.483 and Rs.180, denatured spirit Rs.100 and Rs.150; and, from fines and forfeitures Rs.41,000 and 71,161.

### Stamps and Registration

Bills of exchange, Promissory notes, letters of credit and life insurance policies are governed by the Indian Stamp Act. Though the realizations from the operation of the Indian Stamp Act within the State are assigned to the State Government, the authority to levy and fix the rates under the said Act is the prerogative of the Central Government. The Karnataka Stamp Act, is applicable to all other instruments outside the purview of the Indian Stamp Act.

Fifty-five different kinds of instruments have been brought under the ambit of the Karnataka Stamp Act, 1958. Broadly they fall under two categories, namely *ad valorem* tax or a tax on the value of the actual property subject to tax levied as a percentage of that value; and specific tax which is applied as a fixed sum to all items under a certain class. Under the first category, the actual price of the property being transferred or sold is recorded in the deed of conveyance and the value of the stamp paper is determined as a percentage of that price; however, in respect of such transactions as mortgage without transfer of possession, division of property, security bonds, etc., the rates are low. For deeds of agreements, affidavits, deeds of adoption, etc. fixed low rates are levied. The instruments of transfer are also categorised as judicial and non-judicial. The Karnataka Court Fees and Suits Act, 1958, regulates the stamp fees payable in respect of judicial documents or appeals. The instruments falling within the ambit of the Indian Stamps Act, and the Karnataka Stamps Act, 1958, must be written on non-judicial stamp paper as prescribed by the rules made therein.

There are three Sub-Registrar's offices in the district with the object of registering instruments of transfer of immovable property and to maintain a record of all such registrations. The receipts from this head is increasing year by year as a result of increased rates charged for stamp papers both judicial and non-judicial. The following Acts and Rules govern the functioning of the Sub-Registrars' offices in the district, (1) The Registration Act, 1908; (2) The Karnataka Registration Rules of 1965, (3) The Karnataka Registration Act, 1967 and the Rules thereunder, (4) The Karnataka Court Fees and Suits Valuation Act, 1958, and the Rules thereunder, and (5) The Indian Partnership Act.

The Sub-Registrars are also entrusted with the duty of registration of marriages under the Acts and Rules in force within the district governing marriages. The registration statistics of the district

for the years between 1984-85 and 1990-91 are:

**Statistics of Transaction of the Registration Department in the Kodagu District  
(1984-85 to 1990-91)**

Particulars	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91
No. of Instruments registered	4,559	5,395	4,339	3,983	3,859	3,887	2,849
Immovable property	4,467	5,278	4,229	3,850	3,750	3,778	2,490
Movable property	92	117	110	133	109	109	104
Total value of property (Rs. in crores)	6.53	7.63	7.46	6.70	5.10	13.58	9.58
Total receipts (Rs. in lakhs)	6.22	9.91	13.47	15.79	18.87	23.71	86.56
Total Expenditure (Rs. in lakhs)	2.62	2.24	2.18	5.27	23.71	26.18	5.30

### Motor Vehicles Taxes

Motor Vehicles in the State are taxed according to the provisions contained in the Mysore Vehicles Acts, 1957. The rate of tax is dependent on the horse-power in case of motor cycles, unladen weight in case of motor cars, laden weight in case of goods carriers and the seating capacity in case of passenger vehicles. Presently, the Transport Department is implementing the following acts and Rules: (1) The Motor Vehicles Act, 1939 (Central Act IV of 1939), (2) The Karnataka Motor Vehicles Taxation Act, 1957, (3) The Karnataka Motor Vehicles Taxation Rules, 1963 and (4) The Karnataka Vehicles Taxation Rules 1957. Previously this tax was collected partly by the Police Department and partly by the Revenue Department. From 1963, with the formation of the Motor Vehicles Department, the tax is collected entirely by the new department. The details of Motor Vehicles Tax Collected in recent years in the district is given here: Year 1983-84 Rs.97.11 lakhs; 1984-85 Rs.102.12 lakhs; 1985-86 Rs.105.14 lakhs; 1986-87 Rs. 116.44 lakhs; 1987-88 Rs.114.38 lakhs; 1988-89 Rs.116.20 lakhs; 1989-90 Rs.127.89 lakhs; 1990-91 Rs.151.57 lakhs.

### Electricity Tax

A tax of 10% on the charges payable for the consumption of electricity in the state came to be levied on the following categories of consumers from June 1950: (1) City Corporations, Municipalities and Village Panchayats for street lighting; (2) flour mills, photographic studios, and other industries; (3) Cinema theatres; (4) textile mills and other similar in respect of industries in which rates are altered depending on whether the consumption is during day or night; (5) large-scale industries to which power is supplied under special agreements. The Electricity Tax was raised to 20% with effect from 1 April 1954 with the proviso that it should not exceed four paise for every unit of power consumed. While this was the system prevailing in Mysore, in



Kodagu, earlier to Unification, a surcharge of 25% to 50% was being levied on the rate per unit of consumption. With the enactment of the Mysore Electricity (Taxation and Consumption) Act, 1959, a uniform rate of taxation on consumption of electric power was introduced throughout the state. This act allowed levy of different rates of surcharge on different categories of consumers according to a system of metre-reading, pre-determined formula rate schedule, fixed or flat rate etc. The electricity tax is collected by the Karnataka Electricity Board along with its charges for supply of electricity and credited to government. The tax thus collected within Kodagu district in recent years is given as under: 1986-87: Rs.14.80 lakhs; 1987-88: Rs.15.63 lakhs; 1988-89: Rs. 15.45 lakhs; 1989-90: Rs.16.35 lakhs; and 1990-91 Rs.16.70 lakhs.

The sub-division-wise break-up of collections during the year 1990-91 leaving out fractions, was as under: Madikeri Rs.4.27 lakhs; Gonikoppal, Rs.5.76 lakhs; and Kushalnagar, Rs.6.31 lakhs.

### Forest Development Tax

Forest Development Tax is levied under the Karnataka Forest Development Act. To begin with it was levied at the rate of 5% and was raised to a minimum of 8% with effect from 1st April 1980. This tax is levied on the forest produce sold or otherwise disposed off by the Forest Department. Flat rate of 8% is charged on the value of firewood, charcoal, etc., which are essentially used either by the poor and middle class people or small scale and cottage industries. Similarly, on sandalwood supplied to sandal oil factory or for sandalwood carvers a tax of only 8% is levied; but on timber, bamboo, etc., used by large-scale industries a tax of 12% is levied. Nearly 90% of the timber is felled and disposed off by the department directly, and fully matured but standing trees constituting about 10% are auctioned. The revenue realized from this source in the district in recent years is given as under: 1985-86 Rs.538 lakhs; 1986-87 Rs. 520 lakhs; 1987-88 Rs.300 lakhs; 1988-89 Rs. 100 lakhs; 1989-90 Rs. 195 lakhs; and 1990-91 Rs. 258 lakhs.

In addition, during the year 1990-91 a revenue of Rs. 167 lakhs has been realized from the sale of forest produce such as logs, firewood, charcoal, bamboo, grass, sandalwood and plantations.

### Tax on Luxuries

The Karnataka Tax on Luxuries (Hotels and Lodging Houses) Act, 1979, came into force from 1st June 1979. It provides for levy of tax on hotels and lodging-houses charging a tariff of Rs. thirty or more per day per person.

The rate of tax goes on increasing depending on the rent collected for the lodging provided thus: 5% of rent upto Rs.50 per day; 7½% of rent above Rs.50 upto 100; 10% of rent above Rs.100, and so on. The revenue realized from this source in the district during 1988-89 was Rs.33,000 and during 1989-90 Rs.76,000

### The Central Excise

The practice of excise collection in India began in 1894 when cotton yarn came to be subjected to a levy; and in 1895 finer varieties of cotton also came to be subjected to a levy. From 1917 onwards excise duty was imposed on motor spirit. Subsequently, kerosine (1922), silver

(1930), sugar, matchboxes, steel, etc. (1934) came to be subjected to excise duty. Presently, 136 items are subjected to the Central Excise Duty and yield approximately two-thirds of the Central Government revenue. The collection of Central Excise Duty is governed by the Central Excise and Salt Act, 1944, and is demanded in various ways: basic excise duty, special excise duty; additional excise duty; cesses on handlooms, paper, cottons, edible oils, copra, jute and its products, indigenous crude oil, beedis, sugar, etc. The revenue derived from this source in recent years in the district is given as under.

Year	(Rs. in lakhs)		
	Coffee	Tea	Total
1985-86	33.15	2.95	236.10
1986-87	56.91	2.83	59.74
1987-88	40.48	2.93	43.41
1988-89	58.55	2.41	60.96
1989-90	76.97	3.36	80.33

### Income Tax

The Department of Income Tax is functioning in Kodagu since 1955. There was an office in Kodagu for the collection of Agricultural Income Tax and the Central Income Tax when it was a part 'C' State. But, this office was shifted to Mysore in 1958 as there was no heavy work. However, in 1959, that office was again shifted to Kodagu with jurisdiction over the whole district. According to the Income Tax Act, 1961, no Income Tax is chargeable on the income derived from coffee plantations, which is classed as an agricultural source. When Agricultural income was brought under the purview of the Wealth Tax in 1970-71, an officer came to be appointed for collecting the same from over 4,000 assesseees in the district. But his services were withdrawn in 1982-83 consequent on the abolition of Wealth Tax on agricultural lands.

The Income Tax Department is implementing the Wealth Tax Act, 1956, the Gift Tax Act, 1958, and the Income Tax Act, 1961 in the District. The details of Income Tax, Gift Tax, and the Wealth Tax collected in the District from 1987-88 to 1991-92 are as shown below:

### Income-Tax

Year	No. of traders assessed	No. of wage earners assessed	Total	(Rs. in Lakhs)
				Amount collected
1987-88	1,803	280	2,083	85.32
1988-89	2,042	320	2,362	98.41
1989-90	2,111	420	2,531	143.20
1990-91	2,244	476	2,720	142.21
1991-92	2,550	484	3,034	110.57

## Gift Tax

## Wealth Tax

(Rs. in thousands)			(Rs. in thousands)		
Year	No. of Assesseees	Amount collected	Year	No. of Assesseees	Amount Collected
1987-88	37	80	1987-88	562	1,922
1988-89	39	137	1988-89	579	2,072
1989-90	6	12	1989-90	583	2,502
1990-91	9	70	1990-91	587	3,070
1991-92	5	30	1991-92	574	2,775