

CHAPTER XI

REVENUE ADMINISTRATION

THE revenue derived from cultivated lands has always formed a main source of receipts to the State. Since ancient times, the village was the unit of the body-politic and also the basis of the administration. Hereditary officials in the villages were responsible for collection of taxes in the villages and they were remunerated by grant of lands rent-free. Land revenue assessment in the early days was based on the principle of crop-sharing at the time of the harvest. After the introduction of coinage in later days, this system underwent a change. The land was measured and a rent was fixed. The Mahavalis and Pallavas, who were ruling a part of the eastern portion of Mysore State, cleared some of the forests, converted them into arable land and constructed tanks for irrigation.

Under the Ganga kings, whose kingdom included the present area of Kolar district and who ruled from an early period in the Christian era to about the 11th century, the revenue on land was the principal source of income. It was one-sixth of the gross produce. The land-tax was levied after a survey of the cultivable lands. A register of land-holdings was also kept in order to enable the cultivator to know where he stood with regard to his assessment. In times of emergency, the one-sixth share was raised to one-fourth. The soils were divided according to their fertility. The fixation of assessment was not arbitrary, but it was done after careful examination. Remissions were also liberal. Poles of different lengths were employed to measure the land. The units used for measuring the land were *Nivarthana*, *Matta* and *Kamma*, the last being the smallest. Besides land revenue, the Ganga rulers were collecting a tax on forest produce, tolls on merchandise, excise duties and an irrigation cess*. The *Gavda* and *Karana*, who held offices in the villages, were made responsible for the collection of land revenue. The *Nayakas* and *Nadagaundas* of

Under the
Gangas

*"The Gangas of Talkad" by M.V. Krishna Rao, 1936, pp. 143-150.

the district had under them revenue officials who looked after groups of villages.

Under Cholas During the reign of the Cholas, the land assessment was roughly one hundred *kulams* of paddy for each *veli* of land. At that time, the price of paddy was one *kasu* for two *kulams*. The powers of assessment on land were vested in the village *sabhas*, which appear to have been regularly constituted corporations. Even small patches of land were measured and assessed. The lands of those who did not pay the taxes were confiscated.

Under Hoysalas Under the Hoysalas, the land revenue assessment was one *fanam* (four annas and eight pies) for every *khandi* of grain raised by the cultivators. During the reign of king Vishnuvardhana, each cultivator paid one *kula* or plough-share to the sovereign. A *kula* seems to have meant also a pole running to 18 lengths of a rod and was the measure of a piece of land, forming the standard of all assessment. One-fifth of the produce on dry lands and one-third of the produce on wet lands seems to have been levied as revenue assessment.

Under Vijayanagar rule Under the Vijayanagara kings and more so during the reign of Krishnadeva Raya and Achyuta Raya, the revenue on land was first reduced to a regular form by a system of ordinances. A new accounting system and an orderly management were introduced, calculated to improve the revenues without causing distress to the cultivators. The extent of land was determined by the quantity of seed sown. For land sown with one *kolaga* of seed, the rent was fixed at rates varying from three to ten *pagodas* (one *pagoda* equalled about Rs. 3) according to the nature of the soil. Land watered by *kapiles* was let out for a money-rent. Paddy lands cultivated under tanks were assessed differently. In such cases, one half of the paddy crop was generally demanded, though in some areas the cultivators rendered one-third of the produce with two or three *pagodas* in cash.

Later period After capturing Bijapur in 1687, the Mughals secured the dependent districts to the south of the Tungabhadra and formed the *Suba* of Sira with several *paraganas* and tributary States. Kolar was one of the *paraganas*. Officers designated as the *Mujumdar's* carried out the settlement work. For revenue collections, new officers were appointed in the districts. During the period of Haidar Ali and Tipu Sultan, no material change was effected in regard to the fiscal institutions. A considerable check was exercised on defalcation of revenue. Tipu Sultan divided the territory into *Tukadis* of 5,000 *pagodas* each and appointed officers for each *Tukadi* for the custody, collection and management of revenue. Imposition of extra cesses and *pattis* was resorted to both by Haidar and Tipu to increase the revenue

as much as possible. The system of farming out villages to the highest bidder was also in vogue.

Prior to 1799, no general survey of the lands in Mysore appears to have been made. Immediately after the termination of the wars with Tipu Sultan, Mackenzie was invited to suggest ways and means of conducting a general topographical survey. He introduced a system of a detailed topographical survey based on a triangulation. Mackenzie's labours resulted in a topographical survey on the one-inch scale of over 40,000 square miles in Mysore and the adjacent districts. His survey of the Mysore territory was conducted during the period from 1800 to 1807. **From 1799 to 1831**

One of the first steps taken by Dewan Purnaiya in his attempts to systematise the land revenue administration was a general *paimayish* or measurement of fields. But this *paimayish* could not but be imperfect under the conditions of his days. The system of renting out villages to the highest bidder, wherever it existed, was given up. The whole of the revenue administration was thus brought under *amani* management, *i. e.*, under the direct management of Government. There were three principal *Subedars* under whose control the *Amils* conducted the administration of revenue in the taluks. The taluk was divided into *hoblies* and each *hobli* was under a *Parpathegar* who was assisted by *Manegars* and accountants called *Gadi Shanbhogues*.

Under His Highness Sri Krishnaraja Wodeyar III, the only change made was a reversion to the practice of renting villages to the highest bidder. During the early years of the British Commission, the land revenue system was brought back as far as possible to the state in which it had been left by Purnaiya, but liberalised to a certain extent. During Purnaiya's regency, the land tax had been fixed at various rates per *khandi* in conformity with the ancient usage. A reduction of tax was allowed by the Maharaja on sugarcane fields. The money rents were lowered in all cases where the authorities were satisfied that they were fixed at too high a rate and the payments were made as easy as possible by abandoning the system of exacting the *kist* before the crops were gathered.

During Sir Mark Cubbon's administration of the Mysore territory, he was assisted in the land revenue work by the Divisional Superintendents. The system followed in revenue matters was the one laid down by Lord William Bentinck and it was called *raiyatwari*. The pattern as enunciated by Dewan Purnaiya was changed to suit the circumstances. The old system was liberalised. Wherever necessary, the money rents were reduced and the payments of the land revenue were ordered to be made in five instalments fixed with reference to the times of harvest. In cases where **From 1831 to 1881**

the *batayi* system, which stipulated equal division of the crop between the Government and the cultivator, was found to be in force, it was considerably liberalised. It was later converted into a money payment. Where, however, this system could not be abolished, it was purified of its vexatious characteristics. The system of *mohatarfa* taxation was revised and a number of petty taxes were abolished.

In 1862, when Mr. Bowring took over the reins of revenue administration, an orderly process of reformation set in. In November 1863, the Revenue Survey and Settlement Department was organised.

In 1864, a comprehensive revenue circular was issued for systematising revenue procedure. This was soon followed by a promulgation based on the Bombay Acts I of 1865 and IV of 1868 with suitable changes, and by the framing of the survey and settlement rules. Later, in 1868, the Inam Commission began its work. In 1874, *Potgi* rules providing for the remuneration to Patels and Shanbhogues were issued. In the Nundidroog division, another set of rules was ushered in, which enjoined payment of remuneration in kind to village officers. It may be said that these rules were more or less the off-shoots of the introduction of the revenue survey and settlement.

**Land
Revenue
Code, 1888**

During the British administration of the territory, framing of a Land Revenue Code had been contemplated, but the objective had not been realised. In the beginning of 1882, the work of formulating a comprehensive Land Revenue Code was entrusted to a Special Officer who, after an examination of the rules existing in the State and the laws elsewhere, formulated proposals for a Land Revenue Code. The first draft of the Code was published in September 1883. It was referred to a select committee for examination and report. Important portions of the Code were generally discussed by the members of the Mysore Representative Assembly at their meetings held in 1883 and 1884. The opinions of revenue and judicial officers were also obtained and fully considered. The final draft was sent to the Government of India in September 1886. After undergoing a few more modifications, the draft Code was finally approved by the Government of India in 1888. The Code came into force on 1st April 1889 and was later on amended from time to time to suit the changing needs.

**Mysore Land
Revenue Act,
1964**

At the time of formation of the new Mysore State, different Revenue Codes were in force in the various integrating areas. With a view to having a comprehensive and uniform law for the whole State, a new Mysore Land Revenue Bill was passed by the Mysore Legislature in 1963. It received the assent of the President of India on 6th March 1964 and this Act came into

force on 1st April 1964 as per Government Notification dated the 19th March 1964.

With the promulgation of the Mysore Land Revenue Act, 1964 (Mysore Act 12 of 1964), 50 other enactments of the various regions relating to land revenue were repealed under Section 202 of the new Land Revenue Act. The Mysore Land Revenue Act, 1964, which is a consolidated one, contains 202 sections detailing the powers and functions of the revenue officers, procedures to be followed by them, constitution and powers of the Mysore Revenue Appellate Tribunal, revenue jurisdiction, land and land revenue, grant, use and relinquishment of unalienated land, revenue survey, settlement and assessment, record of rights, boundary marks, realisation of land revenue and other miscellaneous provisions on cognate matters.

In exercise of the powers conferred by Section 197 of the Mysore Land Revenue Act, 1964, the State Government issued the Mysore Land Revenue Rules, 1966, containing 151 clauses, relating to the procedures to be followed by revenue officers, applications and appeals, survey and settlement, record of rights, deputation of survey parties, maintenance survey, revenue jurisdiction, recovery of land revenue, levy and recovery of fees, suspension and remission of land revenue, etc.

In exercise of the powers conferred by Sub-section (1) of Section 195 of the Mysore Land Revenue Act, the State Government delegated certain powers conferred on the Deputy Commissioner to the Assistant Commissioners placed in charge of revenue sub-divisions. These related to the land, occupancy, etc. Under a separate notification issued on the 17th June 1966, certain powers, which were held by the Deputy Commissioners in respect of land revenue, road-side trees and the like were delegated to the Tahsildars of the taluks. The powers, which the Government had under Section 68, were delegated to the Divisional Commissioner.

The Mysore Land Revenue Act, 1964, was amended during 1966 and the amendment received the assent of the Governor of Mysore on 11th February 1966. This amendment related to the transfer of appeals, which were pending before the Divisional Commissioners, to the Revenue Appellate Tribunal.

The two main tenures in the district were the *Kandaya* or **Tenures** *Raiyatwari* tenure and the Inam tenure which was abolished by law after the advent of Independence. Each of these has been settled by two separate departments constituted respectively for the survey and settlement and the Inam settlement. All cultivated land is classed either as dry (*Kushki*), wet (*Tari*) or garden (*Bagayat*). The first variety of cultivated land produces

dry crops like ragi, jowar, *avare*, *tur* or *togari*. The wet variety produces paddy, sugarcane, etc., which require artificial irrigation. The garden variety is apportioned for cultivation of coconuts, areca and other garden produce.

Land Measures

Prior to the introduction of the English land measures, *viz.*, the acre and guntas, the basis on which the cultivated land was measured was the area of land which could be sown with a given quantity of seed. There were noticeable variations on the extent of area under this system. The measurements varied greatly on dry and wet lands. It was estimated that one *khandi* or *khandaga* of seed would suffice to sow 64,000 square yards or 13 acres, 8 guntas and 112 square yards of dry land. This was known as a *khandi* of dry or *Kushki* land. On wet and garden lands, a *khandi* of seed would only sow 10,000 square yards or two acres, two guntas and 78 square yards. This was called a *khandi* of wet or *Tari* land. This method of land measurement had given rise to a lot of laxity and fraud. It was then decided to introduce a scientific way to survey and settle the land. This was the basis for a regular measurement of land and adjustment of land revenue. After the recent introduction of the metric system, the land is measured by hectares and ares; one acre is equivalent to 0.405 hectare. (See Appendix for details of the metric system and conversion factors).

Mr. Bowring, who was Commissioner of Mysore in 1862, found to his surprise that there were so many different rates of assessment on dry lands. He also found that on the better classes of land, the rates were abnormally high. After some correspondence between Mr. Bowring and the Government of India, it was decided to introduce a regular system of survey and settlement. The new department, which was set up to conduct survey and settlement, commenced its work in 1863-64 under the supervision of a Survey and Settlement Commissioner. The objectives of this venture were regulation of the customary land tax so as to secure an adequate revenue to Government, progressive development of the agricultural resources of the country and preservation of all proprietary and other rights connected with the soil.

Inams

In the old days, the Governments used to grant lands to persons who rendered services to the State or to the village community. Lands were granted for religious, charitable or other purposes also. Such lands were held by the recipients free of assessment or subject to a *jodi* (small assessment), which in revenue parlance was called 'quit-rent'. In the Land Revenue Code, the term 'Inam' or 'alienation of land' meant the assignment in favour of an individual or individuals or of a religious or charitable institution, wholly or partially, of the right of Government to levy land revenue. *Kayamgutta* villages, *i.e.*, villages

granted on a permanent assessment with a view to promoting cultivation, had also been treated in the same manner as Inam villages since 1877.

After the fall of Tipu Sultan and the restoration of power to the royal family in 1799, the British suggested to Dewan-Regent Purnaiya not to gift any land without the prior permission of the Resident. Accordingly, the alienations of lands between 1799 and 1810 were less frequent. From 1810 to 1831, Maharaja Krishnaraja Wodeyar III alienated some lands, besides confirming some lands on the basis of *Kayamgutta* or permanent tenure. During the British administration of Mysore from 1831 to 1881, alienations were few and far between and made only for specific performance of service, consisting in the upkeep of *chatras*, maintenance of groves, tanks and avenue trees and the like. At the time, there were also some *Sthal Inams* or, as they were sometimes called, 'Chor' *Inams* which had not been granted by competent authority.

After the revenue survey of 1863, a scrutiny of this kind of tenure became urgent. During 1863, skeleton Inam rules were framed. In 1866, an Inam Commission consisting of an Inam Commissioner, one Special Assistant and three Assistants was formed for examining the various aspects of the tenure. In 1872-73, the Inam Department was reorganised with the Survey Commissioner as its head. Upto 1872, the determination of the value of Inams for purposes of enfranchisement followed the Madras Inam Rules and was based upon the old assessments recorded in Purnaiya's *jodi* Inam accounts. But this created certain difficulties and in 1874, a correct valuation was ordered by the Chief Commissioner. After the Rendition in 1881, the Inamdars complained of certain hardships and on careful examination, title deeds were issued to the Inamdars. At that time, there were *Kodagi*, *Kayamgutta*, *Dharmadaya*, *Brahmadaya* (including *Agrahara* Inams), *Devadaya*, personal, service and miscellaneous Inams in existence. The *Kodagi* Inams, which were almost invariably wet lands, were granted free of or on light assessments in consideration of construction and upkeep of lands, and they were abolished during the later part of the 19th century. *Devadaya* Inams were those belonging to the religious institutions. *Dharmadaya* Inams were lands granted to charitable institutions; *Brahmadaya* Inams were lands given to Brahmins for personal service. Miscellaneous service Inams comprised lands granted for miscellaneous police, revenue and commercial services as distinct from village service. There were also village artisan Inams granted to artisans and others for service rendered to the village community and also Inams held for village service in Government villages.

**Types of
Inams**

Some of the Inams comprised whole villages, while others consisted of a few specified lands in a village, the latter being called minor Inams. The whole Inam villages fell into three categories, *viz.*, *Sarvamanya*, *Jodi* and *Kayamgutta*. *Sarvamanya* villages were held free of all demands and only cesses on the recorded value were recovered from the holders. *Jodi* villages were those held on a light assessment. The *Kayamgutta* villages were the nearest approach to the permanently settled estates, then prevailing in other Indian provinces. All Inams confirmed as *Kayamgutta* were hereditary and transferable.

Abolition of Inams

The condition of Inam villages came up for serious consideration of the Government as a result of prolonged discussions in the Mysore Representative Assembly and Legislative Council. Two Special Committees were appointed in May 1915 and May 1916; however, as the deliberations of these Committees did not lead to any useful results, a Commission was appointed in July 1918 to examine the whole question. On 2nd July 1925, the Government passed orders modifying the earlier orders and the Mysore Land Revenue Code was amended by Act No. XVII of 1928 to implement certain decisions which mitigated the hardships of the cultivators in Inam villages. This was the first attempt to protect and secure the rights of tenants in Inam villages. But the relationship between the Inamdars and their tenants did not much improve. The tenants felt that their position was still insecure. The Inamdars complained that their tenants were irregular in their payment of rent, forcing the Inamdars to litigation. The Government felt that a fresh investigation was necessary and accordingly set up an Inam Committee in 1932. The Committee recommended that survey and settlement should be compulsorily introduced in all Inam villages in which they had not yet been introduced. Several other measures relating to resumption of tenures, disputes arising out of settlements, fixation of rents to be charged and the like were also suggested by the Committee. The recommendations of this Committee were approved by the Government with the modifications that action should be taken only if not less than 50 per cent of the tenants or 50 per cent of the *vrittidars* desired Government management of Inam villages. The Alienated Villages Purchase Act (Act II of 1944) enabling the Government to purchase alienated villages at the request of the holders at prices agreed to by the latter also came into force in 1944. However, the tenants of the Inam villages felt that the steps taken by the Government had not resulted in any substantial improvement in their condition. Hence, a total abolition of the Inams was being pressed in the State Legislature. Finally, after detailed examination, the Mysore (Personal and Miscellaneous) Inams Abolition Act was passed in 1954, abolishing all the Inams and providing for compensation to the Inamdars.

In the beginning, steps were taken to collect full data in respect of the Inams.

In connection with the implementation of the Act, a Special Deputy Commissioner was appointed for the district of Kolar. He had the assistance of Special Tahsildars for Inam Abolition. Later on, the Kolar office of the Special Deputy Commissioner for Inam Abolition was merged with the Bangalore office of the Deputy Commissioner for Inam Abolition. Notifications were issued in the Gazette calling for applications for resumption of title on the part of Inamdars, *Kayamguttedars* and others. The Special Tahsildars heard these petitions and passed orders and the Deputy Commissioner heard objections and the matter was finally settled by the Revenue Appellate Tribunal. Many cases are still pending for final decision. All the Inam lands vested in Government and after enquiry were made over to the parties as *raiyatwari* lands. At the time of the passing of the Inam Abolition Act, Kolar district had 596 Inams—53 *Sarvamanya* villages, 403 *Jodies* and 140 *Kayamgutta* villages. Before the measure became law, several transfers had taken place and they became the subject-matters of litigation. As many cases are yet to be finalised, the exact amount of compensation paid to the dispossessed Inamdars would be known only at a later date.

ORIGINAL SETTLEMENT

The first taluk chosen for the original settlement was the Gudibanda taluk for which the work was sanctioned by the Chief Commissioner in May 1876. The number of villages concerned at the time was 285 inclusive of one Inam village, Narlahalli, which was also settled. Two of the Government villages were subsequently absorbed into other adjoining villages and one Inam village, Payalachunappanahalli, was, soon after the Taluk settlement, brought under Government management and settled. The Inamdar of Narlahalli had not applied for any settlement. At the realignment of taluk boundaries effected in the interests of good administration in 1882, the old Gudibanda taluk was broken up and distributed between the existing taluks of Bagepalli (138 villages), Gauribidanur (98 villages), Chikballapur (46 villages) and Sidlaghatta (1 village). The 138 villages of the Bagepalli group formed the then Gudibanda sub-taluk.

By the original settlement, 32,446 acres of dry variety of land were assessed yielding a revenue of Rs. 30,793, while 8,000 acres of wet variety were assessed yielding Rs. 38,705 and 2,374 acres of garden land fetched a revenue of Rs. 15,340. The total number of acres settled in 1876 was 42,820 and the assessed revenue stood at Rs. 87,207. The average rates of assessment fixed at the time

of the original settlement were: dry Re 0-15-2, wet Rs. 4-13-5 and garden Rs. 6-7-9.

The original settlement in the old Gauribidanur taluk was sanctioned in June 1880. The taluk then consisted of 102 Government villages, but as 13 of these were absorbed in adjoining villages, the rest was brought under the original settlement. According to the survey conducted in 1880, there were 19,198 acres of dry land, 2,965 acres of wet land and 3,741 acres of garden land fetching in all Rs. 56,375 as land revenue. The break-up of these figures is as follows:—

		<i>Extent of Assessment</i>	
		<i>land</i>	
		Acres	Rs.
Dry	..	19,198	20,178
Wet	..	2,965	15,774
Garden	..	3,741	20,022
Miscellaneous	..	..	401
Total	..	25,904	56,375

The rates of assessment fixed at the time of original settlement were: dry Rs. 1-0-10, wet Rs. 5-5-1 and garden Rs. 5-5-8.

The original settlement for Chikballapur taluk was sanctioned in March 1884. The number of villages at that time was 281 inclusive of the Nandi State Forest which was treated as a distinct village. As per original settlement, 36,790 acres of all descriptions of land were assessed to Rs. 1,01,466. The records of those days indicate that there were 28,162 acres of dry land, 6,596 acres of wet land and 2,032 acres of garden land. The dry variety fetched a revenue of Rs. 48,267, the wet variety Rs. 41,061 and the garden variety Rs. 11,464 giving a total of Rs. 1,01,466 including Rs. 674 as miscellaneous revenue. The rates of assessment levied at the time of the original settlement were: dry Rs. 1-11-5, wet Rs. 6-3-7 and garden Rs. 5-10-3.

The original settlement of the Bagepalli taluk was sanctioned in April 1885. The number of villages at the time was 339. According to the 1885 settlement, a total of 53,772 acres was assessed to Rs. 98,456. There were 43,470 acres of dry land, 6,283 acres of wet land and 4,019 acres of garden land. The assessments on these lands were: dry Rs. 39,711, wet Rs. 35,431 and garden Rs. 23,078. A sum of Rs. 236 was realised by way of miscellaneous taxes. The average rates of assessment at the

time of the original settlement were : Re. 0-14-7 for dry, Rs. 5-10-3 for wet and Rs. 5-11-11 for garden.

The original settlement in Sidlaghatta taluk was sanctioned by Government in April 1885. The taluk at that time consisted of 455 villages. By the original settlement, a total of 60,079 acres was assessed to Rs. 1,56,843, the break-up being 47,393 acres of dry land fetching a revenue of Rs. 77,024, 7,770 acres of wet land fetching Rs. 49,432 and 4,916 acres of garden land yielding a revenue of Rs. 29,953. The total revenue included a sum of Rs. 434 as miscellaneous. The average rates of assessment were : Rs. 1-10-0 for dry, Rs. 6-5-9 for wet and Rs. 6-1-6 for garden varieties.

Srinivaspur and Chintamani taluks were surveyed and settled in 1887, but the actual details of the acreage determination and assessment under the original settlement are not available. But it is known that the demand under land revenue for the two taluks in the year 1921 was Rs. 1,40,713-4-6.

The original settlement for the Kolar taluk was sanctioned by the Government in March 1889. The number of villages at that time was 323. According to the original settlement, 37,956 acres were surveyed estimating a revenue of Rs. 1,00,329. The determined settlement consisted of 30,828 dry land acres, 5,507 wet land acres and 1,621 garden land acres. The rates of assessment fixed were : Rs. 2-0-8 for dry, Rs. 5-5-8 for wet and Rs. 4-14-6 for garden.

The original settlement for the Mulbagal taluk was sanctioned in July 1887. The taluk consisted of 364 Government villages at the time of the original settlement. A total of 51,190 acres was assessed to Rs. 1,32,767, the break-up being 38,977 dry-variety acres yielding Rs. 64,420, 9,684 acres of wet land fetching Rs. 52,864 and 2,539 acres of garden variety bringing a revenue of Rs. 15,449. The rates of assessment were : dry Rs. 2-12-0, wet Rs. 8 and garden Rs. 12.

The original settlement of the Bangarpet taluk was sanctioned in March 1890. The taluk consisted of 355 Government villages at that time. A total of 58,521 acres was assessed to Rs. 1,21,197. The details in respect of dry, wet and garden lands are not readily available. The rates of assessment were : Rs. 2-8-0 for dry, Rs. 8-8-0 for wet and Rs. 10-0-0 for garden land.

The original settlement of the Malur taluk was effected in 1890. The taluk contained 267 villages at the time of the original settlement and there were 52,040 acres of dry land, 6,656

acres of wet land and 2,168 acres of garden land. The total assessment levied on all arable land was Rs. 1,04,360. The average rate of assessment on dry land was Rs. 1-14-3, on wet land Rs. 5-10-5 and on garden land Rs. 3-5-1.

FIRST REVISIONAL SETTLEMENT

The principles of revisional settlement were contained in the Mysore Land Revenue Code. The basis on which settlements were to be revised was laid down in broad outline in that statute, the main provisions being that the revised assessment be fixed with reference to general considerations of the value of land, soil, situation, prices of produce and facilities of communication and improvements of the land made from time to time.

Gudibanda taluk

It was found at the time of revisional settlement in the Gudibanda taluk in 1915 that very nearly the whole of the *Kushki* land was in the hands of cultivating owners. There was very little sub-letting. This gave the cultivator the full reward of his industry, the profits not being shared in by a superior holder. The irrigated land also was largely in the ownership of the cultivator, about 25 per cent of it being owned by the non-cultivating class. When sub-let, the produce of an irrigated field with fairly good soil and water supply was shared equally by the landlord and the cultivator, the former paying the assessment. If the soil was not very productive or the water supply was precarious, the parties shared equally in the payment of assessment. The cultivator took from two-thirds to three-fourths of the produce leaving the rest to the landlord. In the case of sugarcane fields, the terms of the agreement generally adopted are condensed in the saying “ ಸಾವಿರಕ್ಕೆ ಒಂದು ಅಡಿಗೆ ”, meaning that the landlord got a pot of juice sufficient to make three maunds of jaggery for every thousand slips of sugarcane planted.

In the course of the revisional settlement, it was found very difficult to get accurate information from the cultivators about the quality of produce and the actual expenses of cultivation. Occasionally, however, an intelligent raiyat felt inclined to give what he thought a correct reply to Settlement Officers making enquiries. The revisional settlements commenced in 1915 and went on till 1925 when the final work was over in Malur taluk. In the revisional settlement of the Gudibanda taluk, it was proposed to enhance slightly the rates of assessment. In the following table are given the maximum rates for dry and wet lands as proposed for the revision, side by side with those that had been adopted at the time of the original settlement.

		<i>By former Settlement</i>		<i>By Revision</i>	
		Dry	Wet	Dry	Wet
		Rs.	Rs.	Rs.	Rs.
Group 1	..	2-6-0	8-8-0	2-10-0	9-0-0
Group 2	..	2-2-0	8-8-0	2-6-0	9-0-0
Group 3	..	1-14-0	8-0-0	2-4-0	8-12-0

The dry maximum in the first two groups was proposed to be enhanced by four annas in each case and considering all the circumstances of the case, the increase was a very moderate one. The maximum wet rate was proposed to be raised from Rs. 8 to Rs. 9. It could be noticed from the table given above that the increase in the dry and wet maxima in the case of the third group is a little larger than the increases effected under the corresponding heads of the first two groups. The maximum for gardens, which was Rs. 16 per acre throughout the taluk, was reduced to Rs. 12. The effects of the revised rates in the taluk resulted in an increase of Rs. 4,995 or just 6 per cent over the collections under the old settlement.

The proposals for the resettlement of the Gauribidanur taluk were submitted to the Government in May 1919. These proposals related to the revision of the assessment of 89 Government villages of which 82 were in the present Gauribidanur taluk and the remaining seven in the Doddaballapur taluk of the Bangalore district. The tract was well irrigated by numerous channels drawn from the Pinakini river, major and minor tanks and wells. Ragi and jowar are the staple dry crops. Paddy and sugarcane are also extensively cultivated. Like the rest of the Kolar district, Gauribidanur also suffered much from the effects of the great famine in 1878. The population had gone down from 34,404 in 1871 to 25,708 in 1881. Thereafter, it steadily increased by about 5,000 for every decennium until it reached 40,372 in 1911. This marked recuperation is said to be due to a general run of favourable seasons, good soil and facilities of irrigation and communications. The resettlement proposals envisaged an increase in the average rate per acre by Re. 0-1-8 or 5 per cent thereby resulting in a net increase of Rs. 4,969 per annum over the revenue fixed according to the original settlement. No objections to the revised rates were received from the cultivators.

The revised rates proposed by the Survey Superintendent were in keeping with those prevailing in the adjoining tracts and

were considered as commensurate with the appreciable improvement of the agricultural and other resources of the taluk. The proposals were sanctioned in their entirety and were brought into effect from the year 1921-22 with the usual guarantee of thirty years. In the course of the formulation of the new proposals, comparison of averages with the other taluks surrounding the Gauribidanur taluk was also taken into account. The dry and wet averages proposed, while falling short of the original settlement rates in the neighbouring Doddaballapur and Chikballapur taluks, were in excess of the revised rates in Madhugiri and Koratagere taluks. The general superiority of the soil in the tract partly accounted for the excess. But the more important reason was that the original rates in the Madhugiri and Koratagere taluks had been very low. The garden average, however, was very low in Gauribidanur taluk also as compared with other taluks for the reason that the proportion of the highly assessed tank gardens to other kinds was smaller in Gauribidanur taluk than it was in the case of the others. After examining all aspects pertaining to the cultivable land, two annas and ten pies were added to the average dry rate on occupied land, changing it from the old Re. 0-15-11 to the revised Rs. 1-2-9. The average wet rate in the first group, *i.e.*, Rs. 5-5-1 was made to remain as it was, only a small sum of six pies (notwithstanding that the maximum remained) being accounted for by the fact that the improvements made to the tanks in the region had enhanced the water supply to the paddy fields to a small extent. The average increase in the second group was Re. 0-3-11 per acre and this worked down to Re. 0-1-3 per acre for the two groups put together. Extreme rates for garden lands were cut down, the net result being a reduction of the old average by eight annas and four pies or by 10 per cent. The average as per original settlement was Rs. 5-3-11 and this was reduced to Rs. 4-11-7 in the revisional settlement.

**Chikballapur
taluk**

For the purpose of revision in the case of Chikballapur taluk, the grouping principle was not followed. The old dry land maxima for the two groups were Rs. 2-12-0 and Rs. 2-8-0. It was proposed in the revisional settlement that an enhancement of two annas be levied for every rupee of the assessment under the old rates. Among the many advantages of adopting this method, the most notable was one of clarity to the cultivator as to where he really stood with regard to dry assessment, for an announcement of a change in the maximum or of the average rate on his village conveyed no idea to him as to what was proposed to his field individually. The enhancement of two annas per rupee was equivalent to one of 12½ per cent which, in the opinion of the assessment authorities, was the barest minimum, because the already existing average on the acre was as high as Rs. 1-11-0. It is only as regards the *Kushki* assessment, however, that the

simple expedient of raising the old rate by a percentage was possible.

On a careful examination of the wet rates in Chikballapur taluk, it was concluded that they should not be enhanced in spite of several good reasons that might be quoted to justify an increase. It was true that the standard of tanks in the taluk was good and money had been spent pretty freely in keeping the bunds and sluices in good order and that prices of produce had risen very high. On the other hand, the average rate on the acre was already Rs. 6-3-7, a high average for any taluk in which there was little or no irrigation from unfailing sources like rivers. Again, the cultivation of the wet lands is often dependent on labour that is paid for and labour had become very expensive in the taluk at the time of the revisional settlement. All these factors balanced together led to the proposal that the old rate (Rs. 9-0-0) be continued under the new settlement also. The assessment on fields was, however, to be open for enhancement or reduction according to water supply. The old rate was continued only where the water class remained the same. The old garden maximum of Rs. 16 was brought down to Rs. 12. As per the revision settlement, the acreage of all cultivable lands in the taluk stood at 37,173 acres, fetching a total assessment of Rs. 1,09,370 as compared to Rs. 1,01,466 of the original settlement. The net result of the processes of a revisional settlement was that the revenue of the taluk was raised by Rs. 8,744 or by 6.7 per cent. This was considered to be a modest increase and one that gave good scope for increasing the prosperity of the cultivator.

The resettlement of the Bagepalli taluk was sanctioned by the Government in 1923. The proposals related to the revision of the assessment of 204 villages in the taluk having an area of 350 square miles. The taluk at the time of the revisional settlement was irrigated mainly by a few streams and numerous surface springs having their source in the hills. Owing to the famine of 1878, the population of the taluk was only 35,957 at the time of the original settlement in 1881. It steadily rose to 55,336 in 1921. Since the original settlement, the agricultural resources of the taluk had increased. The number of houses had risen by 69 per cent, cattle by one per cent, carts by 120 per cent and ploughs by 64 per cent. The prices of all foodstuffs had increased, the increases in the case of rice, ragi, jowar, tur and horsegram being 188, 388, 437, 219 and 100 per cent respectively. The value of lands and the area under cultivation had also increased correspondingly. The area under occupation had risen from 33,929 acres with an assessment of Rs. 69,757 in 1891-92 to 53,185 acres with an assessment of Rs. 97,324 in 1920-21. Owing to defective as well as untimely rainfall, remissions averaging Rs. 3,747 per annum had been granted during the thirty years from 1891-1892,

**Bagepalli
taluk**

but the Survey Superintendent considered that such small remissions granted for unfavourable seasonal and other conditions against a collection of nearly a lakh of rupees a year could not be remedied by any adjustment in the rates of assessment.

The revisional proposals resulted in an increase of Rs. 10,679 per annum over the then existing rates. The proposals did not envisage any enhancement in the case of gardens or the first class of wet lands. In respect of dry lands, there was a slight increase. The only other lands that remained for consideration were the wet lands of a particular group and in regard to these lands, the proposal of the Survey Superintendent was to raise the maximum rate from Rs. 8 to Rs. 8-8-0 per acre. Since the date of the original settlement, tanks had been improved at a cost of Rs. 2,34,636 and the price of rice had risen by 188 per cent and hence, the Government decided that the small increase proposed was quite fair.

**Sidlaghatta
taluk**

The resettlement of the Sidlaghatta taluk was taken up in 1923. The tract covered an area of about 336 square miles. Garden crops have been of considerable importance in this taluk, the most profitable crops raised being mulberry, potatoes, sugarcane and plantains. Paddy and sugarcane are the principal wet crops. The proposals for revision resulted in an increase of Re. 0-7-8 or 18 per cent in the general average rate per acre and were expected to yield an additional revenue of Rs. 30,978. At the time of the revisional settlement, it was found that the already existing assessments were not higher than what was justified by the material progress in the economic conditions of the taluk. The increase in assessment expected as a result of the introduction of the revised rates was 20 per cent of the collections under the old settlement. This was regarded as fair.

Rates of assessment were fixed at the original settlement under the belief that moderation was required to give the really thrifty raiyats a fair chance of bettering themselves and even at the sacrifice of some possible immediate revenues, the demand was kept at very much the same amount as before in the hope that material gain would result in the future. The revenue history of the taluk had shown that this hope had been substantially realised and that the benefit of the easy rates had accrued to the raiyats during the long period of 37 years. The settlement authorities proposed that the garden rates should remain at the maximum of Rs. 12 as before and the wet rate be raised from Rs. 9 to Rs. 10 and this was accepted by the Government. The maximum dry rates were fixed at Rs. 3-8-0, Rs. 3-4-0 and Rs. 2-8-0 for all the groups. The addition to the old dry rates were 12 annas, 10 annas, 8 annas and 4 annas in the four groups,

the increments being graduated according to the respective importance of the groups. The wet rate was raised by only one rupee.

Proposals in respect of revision of assessment of 200 villages of the old Kolar taluk were submitted to the Government in 1924 concerning a tract covering an area of 300 square miles. The taluk had 321 tanks, many of them being in a series along the Palar basin. Ragi, paddy, sugarcane and potatoes have been the principal crops in the taluk. The agricultural resources of the people had considerably increased at the time of the revisional settlement; the number of houses had risen by 62 per cent, cattle by 34 per cent, carts by 37 per cent and ploughs by 26 per cent. The value of land had gone up in proportion. The prices of the staple agricultural products had doubled, the rise under ragi, rice, jaggery, horsegram and chillies being 217 per cent, 100 per cent, 50 per cent, 380 per cent and 162 per cent, respectively. The area under cultivation under the three heads of dry, wet and garden lands showed a noticeable increase from 54,174 acres with an assessment of Rs. 1,42,890 in 1893-94 to 61,692 acres with an assessment of Rs. 1,64,477. The revisional proposals involved a net increase of only Rs. 6,056 or 4 per cent over the collections under the previous settlement. **Kolar taluk**

No change was made in the old dry maximum rates and the old garden maximum of Rs. 12 also remained unaltered as these had been considered to be already high, while only a slight increase in the wet rates from Rs. 8 to Rs. 8-8-0 for the two groups was made. It is interesting to note what Col. Grant had observed in his letter to the Government dated the 9th February 1889 in which he discussed the proposals for the original settlement of the taluk: "I imagine there is no desire on the part of Government to have the rates pitched higher, although the circumstances of the Kolar taluk, notably its exceptionally excellent means of communication, its unusually dense population and its proximity to the Gold Fields and the railway might perhaps justify slightly higher maximum rates than in the adjoining settled taluks". A comparison of the average dry rate in the taluk at the original settlement with those of the adjoining taluks showed that the average dry rates of Kolar were not unduly high. The average dry rate in Sidlaghatta taluk was Rs. 1-9-6, in Bangarpet taluk Rs. 1-6-2 and in Malur taluk Rs. 1-8-7. Further, much stress could not be placed on the incidence of average rates, for if the lands in a particular taluk were of a superior quality, the average rate must necessarily be high and it did not necessarily indicate a stiff or harsh assessment.

Proposals for the revision of assessment in respect of Mulbagal taluk were submitted to Government in January 1924. The revision related to 331 villages. Ragi and paddy are extensively **Mulbagal taluk**

cultivated in the taluk. The agricultural resources of the tract had shown a noticeable increase since the original settlement; houses had increased by 85 per cent, cattle by 35 per cent, carts by 12 per cent and ploughs by 33 per cent. The prices of staple food crops had also risen, the increase in the case of rice, ragi and horsegram being 267, 219 and 125 per cent respectively. The prices of jaggery and cocoanuts had increased by 160 and 100 per cent respectively. The prices of land had also gone up. The development of gold-mining centre in close proximity to the taluk had improved the facilities for marketing the produce. The area under all the three heads of dry, wet and garden lands had increased from 53,620 acres with an assessment of Rs. 1,38,547 in 1897-98 to 60,492 acres with an assessment of Rs. 1,54,661 in 1920-21. The revenue history of the taluk since the original settlement was one of steady progress. The Deputy Commissioner in his submissions to the Government had stated that he had not much to say in regard to the revision of rates of dry assessment and that an increase in the wet rates was not justified in view of the fact that the taluk formed part of a notoriously dry tract of the country, that the utility of major tanks was seriously discounted by the existence of defects with the result that the tanks never filled for raising a good crop.

The raiyats of the tract affected by the settlement represented that though they had a number of tanks, many of them were silted up and did not get sufficient supply of water. They also urged that even in years of good rainfall, much money had to be spent for cultivation on account of high wages and cost of transport. They further represented that owing to deficient rainfall during the previous years, they were paying the assessment with the greatest difficulty. The Government decided that the maximum wet rate be left as it was, *viz.*, Rs. 8. The result of the proposals was a net increase of Rs. 5,418 which represented only three per cent increase over the old assessment. As per revisional settlement, the fixed rates were: dry Rs. 2-12-0 and Rs. 3-0-0, wet Rs. 8-8-0 and garden Rs. 12-0-0.

Bangarpet taluk

The proposals for the revision of assessment in respect of Bangarpet taluk were submitted to the Government in November 1924. The tract covered an area of 282 square miles. There was a noticeable increase in the agricultural resources of the people. The number of houses in the taluk had increased by 99 per cent, cattle by 29 per cent, carts by 21 per cent and ploughs by 36 per cent. The value of dry lands had risen by 72 per cent, of wet lands by 250 per cent and of garden lands by 600 per cent. The prices of the staple agricultural products had also gone up, the rise under ragi, rice, jowar and jaggery being 170 per cent, 202.5 per cent, 125 per cent and 300 per cent, respectively. The area under cultivation had increased from 45,543 acres with an

assessment of Rs. 96,330 in 1891-92 to 58,482 acres with an assessment of Rs. 1,19,423 in 1921-22. The revenue history of the taluk was one of steady progress. The taluk enjoys also advantages of location.

The Survey Superintendent recommended a slight enhancement in all the varieties of land. The wet rate was proposed to be raised from Rs. 8-0-0 to Rs. 8-8-0 and a slight enhancement of four annas was proposed in respect of dry lands. All this involved a net increase of Rs. 11,589 or 10 per cent over the old collections. The Government accorded sanction to the proposals made by the Survey Superintendent except with regard to wet rate, which was left unincreased so as to be in keeping with the adjoining taluks of Mulbagal and Malur.

The revisional settlement in respect of Malur taluk was finalised in 1924. The area under cultivation in the taluk had increased from 41,492 acres with an assessment of Rs. 88,409 in 1890-91 to 52,811 acres with an assessment of Rs. 1,11,418 in 1920-21. The agricultural resources of the tract had improved a good deal. The number of carts had risen by 78 per cent, ploughs by 44 per cent and cattle by 26 per cent. The value of land had risen considerably along with the rise in the prices of agricultural produce. The Field Officer reported that the value of some of the best lands, for example, of those under the Masti tank, had gone up to Rs. 1,000 per acre. An examination of the registration statistics showed that the average sale value of land was 40.46 times of the assessment. The revised assessment was fixed at Rs. 3-0-0 for dry, Rs. 8-8-0 for wet and Rs. 12-0-0 for garden lands. As a result, there was a net increase of Rs. 7,739 which represented 7 per cent increase over the old assessment.

The revisional settlement in respect of Chintamani and Srinivasapur taluks was finalised in 1925-26. The cultivable area according to resettlement in respect of Chintamani taluk was: dry 61,538 acres, wet 10,441 acres and garden 8,000 acres, the land revenue being Rs. 1,14,696-7-7. The revenue demand in respect of Srinivasapur taluk was Rs. 1,40,713-4-6. The dry, wet and garden rates were fixed at Rs. 2-8-0, Rs. 8-0-0 and Rs. 12-0-0, respectively.

SECOND REVISIONAL SETTLEMENT

Under the first revisional settlement, all the taluks in the Kolar district had been settled by 1925-26. About 30 years thereafter, the question of a third settlement or second revisional settlement engaged the attention of the Government. Soon after the new Mysore State was formed in 1956, the State Government

issued orders for commencement of the settlement work. Settlement Officers were appointed and data relating to land values, crops grown, fertility of the soils, progress in communications, prices of crops grown and other cognate matters were collected. For purposes of the new settlement in the district, two zones were created called Zone No. 10 and Zone No. 11; the former zone consisted of the taluks of Bagepalli, Chintamani, Srinivaspur and Mulbagal, while the latter zone comprised Chikballapur, Sidlaghatta, Gauribidanur, Gudibanda, Kolar, Bangarpet and Malur taluks.

The respective Settlement Officers, after examining the various relevant factors, submitted their final reports to the Commissioner, Land Records, Survey and Settlement. After going through the reports, the Commissioner suggested to the Government that the land revenue rates had to be enhanced in view of the developments that had taken place since the last settlement. The Mysore Legislature considered the reports relating to the two zones in Kolar district in April 1965. In conformity with the resolutions passed by the two Houses of Legislature, the State Government directed that the settlement proposals be given effect to, subject to a modification in respect of mulberry grown on dry land. It was ordered that in such cases, the assessment should be levied on the basis of garden rates. The State Government, by an order dated the 16th December 1965 (according to Section 122 of the Mysore Land Revenue Act, 1964), brought into force the new rates as applicable to Zone 10 and Zone 11 of the Kolar district with effect from the revenue year 1965-66. The new rates are as follows :—

		<i>Dry</i>	<i>Wet</i>	<i>Garden</i>
		Rs.	Rs.	Rs.
<i>Zone 10—</i>				
I Grade	..	4.48	9.68	9.68
II Grade	..	3.94	9.02	9.02
<i>Zone 11—</i>				
I Grade	..	3.35	9.62	9.62
II Grade	..	3.01	9.14	9.14

**Present
system of
survey and
settlement**

The *raiayatwari* system in the district is based on a complete survey, soil classification and settlement of the assessment of each holding. With the abolition of all Inams, the ex-Inam villages were fully surveyed as per the system of cadastral survey. The entire work was completed within the Third Plan period. The State Government have since put into effect the plane table method

instead of the chain and cross staff method. The boundary verification between Hindupur taluk of the Anantapur district and Gauribidanur taluk of the Kolar district was taken up and the verification of the missing points between the four villages of Nagaragere, Sadarlahalli, Mallenahalli and Payannanahalli villages of Mysore State and Mydugolam village of Andhra State was done and a joint report was submitted; the points were refixed with reference to old *Tippanas* in the area. Revision survey operations later commenced in Bagepalli, Gauribidanur, Gudibanda and Chikballapur taluks. The reclassification work was completed during the period of the Third Five-Year Plan. According to the settlement procedure in vogue, a Settlement Officer has to conduct a detailed enquiry in the zone about the agricultural economy of the area. On the basis of his examination, he recommends certain rates of assessment. The standard rate to be fixed has to be calculated after taking every aspect into consideration as specified in the Mysore Land Revenue Act, 1964. In the last decade, the Taxation Enquiry Commission formulated certain scientific principles in respect of land revenue assessment and enunciated a new theory so as to bring about a relationship between the actual yield and the prices of the principal crops. The formation of zones as units in the place of taluks for purposes of settlement was suggested.

The survey is conducted according to the procedure laid down in the Mysore Revenue Survey Manual which postulates certain basic principles like *pot-pahani* or inspection of fields or boundaries of fields, detailed calculation of assessment, submission of settlement proposals to the Government and announcement of the introduction of the new rates of assessment. When the classification work of a taluk is completed, the Settlement Officer begins to work out his scheme of settlement and then to have the *pot-pahani* carried out by the Revenue Department under the supervision of the Tahsildars. For purposes of a revised settlement, *pot-pahani* is not necessary for each and every field. It is restricted to such numbers as have *pot-kuls*, i.e., numbers which are the holdings of more *khatedars* than one. Ten per cent of the numbers subjected to *pot-pahani* have to be tested by the Tahsildar or the Sheristedar or such other subordinate revenue officials as the Deputy Commissioner may appoint. It has always been the practice to include in a proposal for settlement no larger area than a single taluk and occasionally a group of villages forming a portion of a taluk. The points which have to be discussed in the settlement report according to Section 116 of the Mysore Land Revenue Act, 1964, are divided under twelve main heads, viz., physical configuration, climate and rainfall, yield of principal crops and their prices, marketing facilities, communications, standard of husbandry, population and supply of labour, agricultural resources, variation in the area of occupied and cultivated lands during the

**Revenue
Survey
Manual**

previous 30 years, wages, ordinary expenses of cultivating crops and sale of lands.

Under Section 118 of the Mysore Land Revenue Act of 1964, the Settlement Officer, in making a settlement, has to proceed according to the procedure laid down for the purpose. He has to hold an enquiry in the manner prescribed in Section 116 and has to divide the lands to be settled into groups and ascertain the average yield of crops of lands for the purpose of settlement. He has to recommend standard rates for each class of lands (wet, garden and dry) in each group. He submits a report, called the settlement report, to the Deputy Commissioner, containing his proposals for the settlement. Under Section 119 of the Mysore Land Revenue Act of 1964, the Deputy Commissioner has to publish a notice stating the existing standard rate and the extent of any increase or decrease proposed by the Settlement Officer for each class of land in the village. The notice also mentions that objections in writing to the proposals contained in the settlement report may be sent within three months from the date of such notice. After taking into consideration such objections as might be received by the Deputy Commissioner and after giving an opportunity to be heard about such objections, the Deputy Commissioner forwards to the State Government, through the Commissioner of Land Records, Survey and Settlement, the settlement report with the statement of objections and his final remarks thereon.

Under Section 121 of the Mysore Land Revenue Act of 1964, the settlement report together with the objections, if any, received thereon is laid before each House of the State Legislature and after both Houses approve the report with or without any modifications by a resolution moved in this behalf, the State Government passes orders in conformity with such resolution. The orders passed by the State Government are final and cannot be called in question in any court. After the State Government passes orders and notice of the same is given in the prescribed manner, the settlement is deemed to have been introduced and the land revenue according to such settlement is levied from such date which may be prospective or retrospective.

After the Government issues orders sanctioning the rates, the Commissioner of Land Records, Survey and Settlement has to issue instructions for proceeding with the detailed calculations of the assessment, number-wise. The factors taken into account in working out the assessment of each survey number are the classification value of the survey number, the maximum rate adopted for the village, the area of the survey number, the distance of the survey number from the village site and the *dinarsod* or elimination of fractions according to a fixed scale. The first step in the

process of working out the assessment is to ascertain the *dar* or rate per acre of each and every survey number which is done by means of a *jantri* or ready reckoner. The next step is to work out the *akar* or assessment of each number. The *akar* of a number is the product of its rate and area. The product, which is called the *katcha akar*, is converted into a *kayam* or final *akar* by means of the *dharsod* scale for rounding. The application of this scale is the last operation in the process of calculation of assessment. The *kayam akar* worked out is then entered against each number in the column provided for it in the *akarbund*. The completed *akarbunds* are submitted to the Superintendent for signature, who then transmits them to the Tahsildar for the preparation of the *vasul baki patrak* intimating the dates on which the rates have to be announced.

Several forms, the usefulness of which has been proved by long experience, have to be filled in for each village in which survey and settlement work is carried out. The forms have been so prepared as to record clearly and exhibit the existing proprietary and other rights. At the same time, it has been found easy to embody in the compilation, without much expense, a great deal of miscellaneous information which proves of the greatest possible value to the officer carrying out the settlement work.

**Compilation
of informa-
tion**

The papers which are necessary for a revenue survey and settlement are stated in Chapter VI of the Mysore Land Revenue Rules of 1966. A general notice under Section 107 of the Mysore Land Revenue Act, 1964, is to be published in the *chavadi* of the village where the survey is to be conducted, such notice being notified by a beat of drum. Every holding not less in extent than the one prescribed under Section 108 of the Mysore Land Revenue Act of 1964 is to be measured, classified, assessed and defined by boundary marks and entered in the land records as a survey number. According to Rule 20 of the Mysore Land Revenue Rules, the measurements are to be recorded in the traverse book and index map, *tippani* book or plane table sheet and *pakka* book or *gunakar* book. Other books that are maintained are : *kayamdar taktha*, *pahani sud*, *vasul baki patrak*, *lavani phaisal patrak*, *gida patrak*, *hulbanni taktha*, *banjara taktha* and *kammi-jasti patrak*.

For the purpose of assessment, all lands have to be classified with respect to their productive qualities. This is done under the direction of the Commissioner for Land Records, Survey and Settlement. The classification details have to be recorded in *prathi* book, *bagayat taktha*, *darwari*, classer's register, a statement showing bifurcation of soil and water assessment and *akarbund*. Under Rule 25 of the Mysore Land Revenue Rules, 1966, the Settlement Officer, charged with the task of settlement in

a zone, has to undertake the work in two stages, *viz.*, preliminary work and intensive enquiry. For the purpose of ascertaining the average yield of crops of lands, the Settlement Officer has to obtain from the Village Accountant information regarding the area under each of the principal crops in each representative village (Rule 28). The assessment of each sub-division is to be proportionate to the assessment of the survey number, calculated according to the relative classification value of the several parts of each survey number. When the calculation results in the sum total of the new assessment of all sub-divisions of a survey number being greater or less than the whole assessment of the number, the difference is to be equitably distributed over the sub-divisions by deduction from or addition to the largest shares so as to make the total equal to the assessment on the survey number. The area and assessment of sub-divisions are entered in the survey *tippani* book or plane table sheet, survey *pakka* book or *gunakar* book, *prathi-phod* book and others.

**Land
Revenue
collection**

The collection of assessed land revenue is the special task of the taluk revenue officers and officials, *viz.*, the Tahsildars, the Revenue Inspectors, the Village Accountants and others. The actual collection is done according to a prescribed procedure laid down in the Mysore Land Revenue Act and Rules which postulate that the *Khatedar* of any unalienated land should be legally responsible for the payment of land revenue (Section 80 of the Mysore Land Revenue Act, 1964). The revenue authorities have powers to fix suitable dates for the payment of the *kist*. The land owners are prevented from projecting excuses for non-payment of revenue on stipulated dates and the Deputy Commissioner has powers under the Act and rules to get the harvested crops released for sale or otherwise. The authorities will then collect the revenue dues from the sale-proceeds. In the event of disputes arising out of the ownership of lands, the revenue authorities need not wait till the disputes are settled for the collection of the *kist*. The District Deputy Commissioner has the authority in such an emergency to take possession of the entire village or *hissa* (a part of it) and then proceed to collect the dues. The Mysore Land Revenue Act, 1964, has given the necessary powers to the officers to declare defaulters and proceed against them according to law. The land revenue demand which had amounted to Rs. 10,43,127 in the district in 1887-88 had increased to Rs. 14,66,075 in 1912-13 and to Rs. 17,77,457 in 1924-25. In 1959-60, the amount of the demand was Rs. 20,87,677. Thus, in a period of about seven decades, the amount of land revenue in the district had doubled. But it may be said that the rise in land revenue between 1924-25 and 1959-60 was only slight considering the inflationary tendencies of the period. Statements showing the land revenue demand, collection and balance in each taluk of the district for the years 1964-65 and 1965-66 are appended at the end of the chapter. It

could be seen from the statements that the land revenue demand has increased considerably in recent years. From Rs. 20,87,677 in 1959-60, the current demand had increased to Rs. 35,72,521 in 1964-65.

There has, however, been a slight fall in the current revenue demand during 1965-66, to the extent of about Rs. 1.19 lakhs, even though the new increased assessment rates of the second revisional settlement were introduced in the district with effect from 1st July 1965. This is due to the fact that the wet assessment levied previously on lands irrigated by tanks, etc., was removed from land revenue during the year and, in its place, a separate water rate was levied on such lands.

There has been a liberalisation of the remission rules in recent years, which indicates a gradual departure from the previously accepted view that as the assessment is based on the average conditions during a levy period including good as well as bad years, the cultivator is not entitled to relief in years during which the crops suffer on account of the adverse seasonal conditions. **Remission Rules**

There were no specific remission rules prior to 1922 and when occasions for grant of relief did arise as in 1908-09, the Government passed special orders for the occasion. The first rules regarding grant of suspensions and remissions on account of adverse seasonal conditions were issued on 4th February 1922. These rules were mainly based on the Bombay system and provided that when owing to failure of rains throughout a tract or any tank did not receive an adequate supply of water and more than half the area under it was left uncultivated or, if cultivated, yielded a crop of not more than four annas in the rupee, the recovery of half the wet assessment on all wet lands under it should be suspended. This suspended assessment was to be collected during the following year unless there was a failure of crop in that year also in which case it was to be remitted. These rules were revised from time to time.

In July 1934, a committee of officials and non-officials was appointed by the State Government with instructions to make a rapid enquiry into the extent to which the fall in the price of agricultural produce in previous years had affected the resources, debt obligations and credit facilities of the land-owning and cultivating classes in different parts of the State and to report upon the nature and extent of the assistance that might be given to relieve them from the difficulties caused by the depression. The majority report of the committee did not recommend any reduction in the land assessment, though liberalisation of the remission rules and grant of facility to pay the assessments by instalments were

recommended. This was accepted by the Government and appropriate rules were framed.

Upto the year 1939, the remission rules had no provision for the remission of dry assessment on account of loss of crops arising from the failure or insufficiency of rains. In tracts which suffered badly by drought, the Government were sanctioning suspension of revenue and even remission of a part of the demand as a special concession outside the rules whenever occasion demanded. For the first time, provision for the remission of assessment on dry lands was incorporated as per Government Order dated 29th July 1939. These rules authorised the Deputy Commissioner to grant suspension of one-fourth assessment if, throughout any tract, there was a partial or total failure or destruction of crops on account of drought or other cause, the suspended revenue being normally collected in the following year along with the assessment of that year and remitted altogether if the crops had failed. A hobli in the taluk is to be treated as a tract for purposes of suspension of dry assessment. Under Section 147 of the Mysore Land Revenue Rules, 1966, the Deputy Commissioner is authorised to enquire into any partial or total failure or destruction of crops, on account of drought or any other cause. He has also to conduct crop-cutting experiments. After this procedure, he will determine the question of suspension or remission of land revenue.

LAND REFORMS

According to the Mysore Tenancy Agricultural Land Laws Committee Report (1958), there were in all 1,22,589 land-holdings covering an area of 6,16,141 acres in the entire district. Out of these, as many as 1,10,194 holdings had an area of 3,64,941 acres within the range of below 10 acres for each holding. The total area leased out to tenants was 42,971 acres, forming only seven per cent of the total land owned. There were no large holdings in the district. While the average holding was of 10.87 acres for the entire State, the Kolar district average came to about five acres for each holding. This pattern of land-distribution indicates that the district has a large number of uneconomic holdings.

The table overleaf shows the number of land-holders and extent of land held by them according to size-groups in each of the taluks of the district as per the report referred to above :—

Statement showing the number and extent of land-holdings in Kolar district in 1958

Taluk	0—10 acres		10—25 acres		25—50 acres		50—100 acres		100—500 acres		500 acres and above		Total	
	No.	Area	No.	Area	No.	Area	No.	Area	No.	Area	No.	Area	No.	Area
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Kolar ..	12,703	44,985	837	11,042	240	6,742	22	1,102	8	760	..	..	13,810	64,631
Bangarpet ..	10,050	34,723	984	14,456	179	5,940	43	2,839	9	1,490	..	..	11,265	59,448
Malur ..	10,259	36,758	897	13,226	141	4,651	16	1,068	12	1,977	..	..	11,325	57,680
Mulbagal ..	10,163	37,570	1,127	16,599	163	5,280	34	2,257	6	770	..	..	11,493	62,476
Srinivasapur ..	7,153	19,334	858	12,478	179	6,027	50	3,328	5	547	..	..	8,245	41,714
Chintamani ..	17,326	49,698	1,207	17,530	218	6,836	29	1,810	8	1,090	..	..	18,788	76,964
Sidlaghatta ..	5,813	21,253	844	12,501	129	4,244	36	2,524	6	936	..	..	6,828	41,458
Chikballapur ..	6,412	20,599	694	10,161	120	4,074	29	1,847	6	815	..	..	7,261	37,496
Gauribidanur ..	20,664	64,923	1,204	17,756	208	6,914	44	2,796	7	1,013	..	..	22,127	93,402
Bagepalli ..	6,178	23,471	1,021	15,454	286	7,984	65	4,384	38	6,728	..	..	7,538	58,021
Gudibanda ..	3,473	11,627	329	4,915	85	2,869	20	1,347	2	2,093	..	..	3,909	22,851
Total ..	1,10,194	3,64,941	10,002	1,46,118	1,898	61,561	388	25,302	107	18,219	..	..	1,22,589	6,16,141

KOLAR DISTRICT

The First Five-Year Plan indicated as to how best to tackle the problem of tenancy by recourse to legislation. The recommendations of the Planning Commission aimed at security of tenure for the tenants subject to the land-holders' right to resume a limited area for personal cultivation, a right of purchase for the tenants and the regulation of rents. The First Plan did not make any distinction between the crop-sharers and the tenants paying fixed produce or cash rent. It has been generally the practice to confer security of tenure on tenants and sub-tenants who have been in possession of land for a considerable period.

**Mysore
Tenancy Act,
1952**

The first measure in respect of land reforms that was enacted in former Mysore State was the Mysore Tenancy Act of 1952. Before the passing of this Act, the rights of tenants were regulated by the Mysore Land Revenue Code. According to various provisions contained in the Code, there were two classes of tenants only with permanent rights, viz., *Kadim* tenants only in Inam lands and permanent tenants in both alienated and unalienated Government village lands. The *Kadim* tenants were those who paid only the land revenue. Permanent tenants were those who had held the land from antiquity or who were in continuous possession of the land on a fixed rent for twelve years under no contract regarding the nature or duration of the tenancy or who were recognised as permanent tenants by the landlord or by a court or who had made permanent improvements and were in continuous possession for twelve years or who had exercised the right of transfer which the landlord did not repudiate.

The Mysore Tenancy Act of 1952 and the rules thereunder gave some measure of security to tenants. The Act laid down that those who were in possession of tenancy, should be secure for a period of five years from the commencement of the Act and were liable to ejection at the end of the period unless the landlord from whom they secured the tenancy allowed them to continue. Those tenants, who had been in continuous possession for a period exceeding 12 years before 1st April 1951, were given further security inasmuch as the landlord could, if circumstances arose, eject them on the ground of personal cultivation only from a part of their holding. Under the provision, the landlord could resume half the area of a tenant holding 10 acres or less. In the case of tenants holding more than 10 acres, the landlords were able to resume from 50 to 75 per cent of the tenancy area. But the tenants, from whom resumption of land was possible, were liable to ejection on the ground of sub-division of land, sub-letting of land or failure to cultivate it personally, leaving the land fallow, using the land for purposes other than agriculture, failure to pay rent or for acts destructive or permanently injurious to the land. As regards the rent, it was fixed as not to exceed one-half of the produce or its value. At the time of the formation of the new

Mysore State in 1956, a Bill to amend the Mysore Tenancy Act, 1952, was before the Legislature of the former Mysore State. In view of the new development, pending adoption of a comprehensive and uniform measure for the new Mysore State, the Mysore Tenancy Act, 1952, was amended by an ordinance dated 11th March 1957, continuing all leases where the period of five years had expired and also requiring that surrenders of land should be in writing and duly verified and registered in the office of the Tahsildar. The land surrendered was to be taken under Government management and was to be leased out to co-operative farming societies, agricultural labourers and other agriculturists.

After the formation of the new Mysore State, there was a **Further steps** persistent demand for appointing a land reforms committee to go into the whole question in all details. The Mysore Tenancy Agricultural Land Laws Committee was appointed on 10th May 1957 for examining the existing tenancy and agricultural land laws and to make suitable recommendations for a comprehensive land reforms measure. The Committee went into the questions of fixation of rent, security of tenure, right of resumption of land by landlords for personal cultivation, right of purchase by tenants and payment of compensation to landlords, ceiling extent of land holdings and specifying the areas to which they apply, prohibition of land-ownership as a source of income by persons who are not themselves cultivators or by those who do not reside either in the village in which the land is situated or on the farm and restraint on alienation of land in favour of non-agriculturists.

The Committee after fully examining all these aspects submitted the report in 1958. The Government introduced a Bill called the Mysore Land Reforms Bill, 1958, in the Mysore Legislature. After a general discussion, the Bill was referred to a Joint Select Committee of both Houses consisting of 46 persons. The Joint Select Committee held various sittings, heard witnesses, considered a number of representations, comments and memoranda. This Committee also considered the recommendations of the Planning Commission. Taking all these into consideration and in the light of the discussions that had taken place in the Mysore Legislature, the Joint Select Committee examined the provisions of the Bill and submitted its report on 25th March 1961. The Mysore Legislative Assembly discussed the report and adopted the Mysore Land Reforms Bill in September 1961. Later, the Bill was passed by the Legislative Council and received the assent of the President of India on the 5th March 1962. However, as it was found necessary to amend certain provisions of the Act, its implementation was held up for some time. It was accordingly amended in 1965 by Act No. XIV of 1965.

**Mysore Land
Reforms Act,
1961**

The Mysore Land Reforms Act, 1961 (Mysore Act X of 1962), as amended in 1965, which came into force throughout the State with effect from the 2nd October 1965, the Gandhi Jayanti day, is a highly important piece of legislation in the State relating to agrarian reforms. The enactment has made comprehensive provisions in respect of tenants' rights, ceiling limits of present holdings and future acquisitions, payment of compensation for surplus lands taken over from land-owners and other connected matters.

Under the provisions of the Act, no tenancy can be terminated merely on the ground that its duration, whether by agreement or otherwise, has expired. Tenants who were cultivating land prior to 10th September 1957, but who had been dispossessed either by surrender or eviction, are entitled for restoration of possession. Eviction of tenants can only be done in accordance with Section 22 of the Act. Land leased to permanent tenants or those leased by a company, association or other body of individuals (not being a joint family), whether incorporated or not, or by a religious, charitable or other institution capable of holding property cannot be resumed.

From the date of vesting, all non-resumable lands leased to tenants would stand transferred to the State Government. Lands in excess of 27 standard acres in the case of existing holdings would be treated as surplus land, which would be vested with the Government. The ceiling area for future holdings is limited to 18 standard acres. A standard acre means one acre of first class land or extent equivalent thereto as laid down in the Schedule to the Act. The future ceiling would be, therefore, as below :—

<i>Class of land</i>	<i>Ceiling area in acres</i>
I Class	.. 18
II Class	.. 24
III Class	.. 30
IV Class	.. 36
V Class	.. 72
VI Class	.. 108
VII Class	.. 144

The ceiling provisions do not apply to regimental farm lands or to plantations as defined in the Act. Compensation would be paid for all lands vested in the State at the rates prescribed in the Act. The Act does not apply to lands belonging to or held on lease from the Government or from religious or charitable institutions managed by or under the control of the State Government or from a public trust or a society established for public educational purpose created or formed before the 18th November 1961 and which was in existence on the 18th July 1965.

The existing tenancies would, however, continue till the resumable and non-resumable lands are determined and resumable lands are resumed by the land-owners under Section 14 of the Act. Under Section 44 of the Act, the Government has to issue a notification declaring the date from which the non-resumable land vests in the Government. This can be done only after the Land Tribunals determine the non-resumable lands. From the date of vesting, all non-resumable lands leased to tenants would stand transferred to the State Government. The surplus lands vested in the State Government are to be granted in the order of preference as indicated below :—

- (1) Displaced tenants having no land;
- (2) Landless agriculturists and agricultural labourers;
- (3) Tenants, displaced tenants and owner-cultivators with less than a basic holding;
- (4) Co-operative Farms;
- (5) Tenants, displaced tenants and owner-cultivators with less than a family-holding; and
- (6) Other persons desiring to take up personal cultivation.

It has been also provided that in granting the surplus lands, preference has to be given to the tenant, sub-tenant or other person who, immediately prior to the vesting of the land in the State Government, cultivated the land. The grantee would have to pay the purchase price to the extent of ten times the average net annual income of the land in question in a lumpsum or in annual instalments not exceeding twenty.

According to Section 2 (32) of the Act, a standard acre means one acre of the first class of land or an extent equivalent thereto consisting of any one or more classes of land specified in the following schedule :—

First Class.—Wet land or garden land possessing facilities for assured irrigation where two crops of paddy can be raised in a year.

Second Class.—Wet land or garden land other than first class land possessing facilities for assured irrigation, that is, land in channel area (*nala pradasha*) where one crop of paddy can be raised in a year.

Third Class.—Wet land or garden land other than that of second class land possessing facilities for irrigation from tanks.

Fourth Class.—Wet land or garden land other than first, second or third class of land irrigated (i) by rain water; or (ii) by seepage water from tanks, canals or other sources of water; or (iii) by water lifted from a river or channel by electrical or mechanical power.

Fifth Class.—Dry land or garden land not falling under the first, second, third or fourth class in areas in which the average annual rainfall is more than thirty-five inches or dry-cum-wet land or dry garden land, that is, light irrigated dry land or garden land.

Sixth Class.—Dry land or garden land not falling under the first, second, third, fourth or fifth class in areas in which the average annual rainfall is not more than thirty-five inches and is not less than twenty-five inches.

Seventh Class.—Dry land or garden land not falling under the first, second third, fourth or fifth class in areas in which the average annual rainfall is less than twenty-five inches or uncultivable dry land in areas in which the average annual rainfall is not less than seventy-five inches.

The formula for determining equivalent extent of land of different classes is as follows: One acre of first class land equals one and one-third acres of second class=one and two-thirds acres of third class=two acres of fourth class=four acres of fifth class=six acres of sixth class=eight acres of seventh class.

A Commissioner of Land Reforms has been appointed recently with a view to co-ordinating and expediting the work of implementing the land reforms. Judicial officers of the rank of Munsiff have been appointed to perform the functions of a tribunal. The appellate authority is the District Judge. Any question of law is to be decided by the High Court of Mysore.

Consolidation of holdings

The Mysore Tenancy Agricultural Land Laws Committee observed in its report (1958) that the implementation of the provisions regarding the right of resumption especially by holders with less than a family-holding may result in the creation of fragments. As it was not in the interests of efficient agriculture to allow fragmentation in future, the Committee suggested that where the exercise of the right of resumption would involve the formation of a fragment, such fragment should go to the person who is entitled to the larger part. Keeping these suggestions in view, a uniform measure to consolidate the holdings, called the Mysore Prevention of Fragmentation and Consolidation of Holdings Act, 1964, was adopted. Effective steps are now being taken to check fragmentations as far as possible.

The voluntary land-gift movement launched by Acharya **Bhoodan** Vinoba Bhave has had its influence on the people of Kolar district also. In order to remove certain defects in the transfer of land under Bhoodan, a new measure called the Mysore Bhoodan Act, 1965, was adopted in the State. According to the details furnished by the Mysore Bhoodan Yajna Board, upto 1968, 276 persons had donated about 716 acres of land, including 22.33 acres of wet land in the district.

The donations in Bagepalli taluk alone amounted to 288 acres. The statement given below shows the extent of lands donated in the several taluks of the district upto 1968 :—

Sl. No.	Name of Taluk	Extent of land donated			No. of donors	
		Garden land	Wet land	Dry land		
1	Bagepalli	..	11.18	277.30	158	
2	Bangarpet	..	2.00	22.18	7	
3	Chikballapur	..	..	..	..
4	Chintamani	..	3.28	17.00	4	
5	Gauribidanur	..	..	104.12	47
6	Gudibanda	..	..	..	..
7	Kolar	..	2.14	57.37	20	
8	Malur	..	3.13	37.19	12	
9	Mulbagal	..	..	12.00	2
10	Sidlaghatta	..	..	140.20	4
11	Srinivaspur	2.00	..	23.00	22	
Total		..	2.00	22.33	692.16	276

Out of the total extent of 716.49 acres gifted, 144.25 acres had been distributed among 80 landless families in the district upto 1968.

OTHER TAXES

Besides land revenue, there are other important taxes like sales-tax, agricultural income-tax, stamp-duties, registration fees and excise duties levied by the State Government, and Central taxes like income-tax and excise duties. In the following paragraphs, a brief account of these sources of revenue is given.

For purposes of realising commercial taxes, an officer of the **Sales-tax** status of Commercial Tax Officer is appointed in the district, who has his headquarters in Kolar town. Besides this officer, three Assistant Commercial Tax Officers are stationed in Kolar town,

Kolar Gold Fields and Chikballapur. In addition to these officers, there is an Additional Assistant Commercial Tax Officer for the gold-mining area. Under the Mysore Sales-Tax Act, 1957, the Commercial Tax Officer is empowered to assess in respect of dealers whose annual turn-over exceeds Rs. 40,000. Under the Central Sales Tax Act, 1956, he is also empowered to assess all commercial transactions. The Commercial Tax Officer, Kolar district, is also an appellate authority under the Mysore Entertainment Tax Act, 1958. The Assistant Commercial Tax Officers have powers under the law to assess all dealers, whose annual turn-over ranges between Rs. 10,000 and Rs. 40,000. The taxable minimum under the Mysore Sales Tax Act, 1957, is Rs. 10,000 and the fee for registration is Rs. 6 annually. Every dealer, whose annual turn-over is Rs. 10,000 or more, has to get himself registered. In 1966-67, the total amount of collections in the district under Sales Tax, Central Sales Tax and Motor Spirits Tax was Rs. 27,00,622.

**Agricultural
Income-tax**

The Commercial Taxes Department is also in charge of collecting agricultural income-tax in the district. The Agricultural Income-Tax Officer, Bangalore Circle, Bangalore, has jurisdiction over Kolar district. According to the provisions of the Mysore Agricultural Income-Tax Act, 1957, tax is being levied on the total agricultural income of every person (either from plantation crops or from commercial crops) whose total agricultural income exceeds Rs. 7,000 in the case of a Hindu undivided family and Rs. 3,500 in other cases. A super-tax is also being collected on a total agricultural income exceeding Rs. 25,000. The tax is levied on a slab basis. While most of the food crops have been exempted from the purview of the Act, all cash crops come under this levy. Even with regard to cash crops, a large scope for exemption has been provided. Comparatively, a very small amount is realised from this source. The major commercial crops in the district, which come under this taxation are : mulberry, grapes, sugarcane, mango, potatoes, chillies and groundnut. The following table indicates the grade of income, taxable cases, number of assessees and the demand, collection and balance of agricultural income-tax in the district for the year 1965-66 :—

<i>Grade of income</i>	<i>Taxable cases</i>	<i>Number of assessees</i>	<i>Demand</i>	<i>Collec- tion</i>	<i>Ba- lance</i>
<i>Rs.</i>			<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
3,000 to 5,000	4	30	309	175	134
10,000 to 20,000	19	9	12,941	2,500	10,441

The registration revenue in the district is administered by the **Registration** District Deputy Commissioner. He is the *ex-officio* District Registrar. To assist him in this respect, there is a Headquarters Assistant at Kolar. There is a Sub-Registrar in each of the taluk headquarters except at Gudibanda. The Taluk Sheristedar of Gudibanda is the *ex-officio* Sub-Registrar of that taluk. So far as registration matters are concerned, the District Registrar is responsible to the Inspector-General of Registration and Commissioner of Stamps, Bangalore. A statement showing the number of registrations, receipts and expenditure in the district for the year 1966-67 is given below :—

Total number of registrations of immovable property ..	38,000
Total number of registrations pertaining to sales of properties ..	26,000
Gross receipts ..	Rs. 3,22,800
Gross expenditure ..	Rs. 1,12,800

The administration of stamps revenue in the district rests with the Deputy Commissioner, who is responsible in this respect to the State Commissioner of Stamps. In the district, stamps are sold through Government treasuries. Stamps, both judicial and non-judicial, are also sold through authorised vendors. During the year 1966-67, the total revenue collected under stamps in the district was Rs. 13,54,774. **Stamps**

Before the introduction of prohibition in the district, excise revenue derived by the State Government from this district had amounted to Rs. 24 lakhs in the year 1948. Consequent on the recent change in the prohibition policy in the State, now there would not be this loss of revenue. **Excise**

Income-Tax.—The Income-Tax Officer, Kolar Circle, Kolar, is having jurisdiction over the cases in the entire district of Kolar except in respect of company cases. The company cases of the district are assessed by the Income-Tax Officer, Companies Circle, Bangalore. The total collections for 1964-65 and 1965-66 amounted to Rs. 10,09,000 and Rs. 10,58,000 respectively. The total number of assessees in the district during 1965-66 was 2,380. **Central Revenues**

The number of companies in Kolar district, which were assessed by the Income-Tax Officer, Company Circle, Bangalore, was four and the tax collected during 1965-66 was Rs. 14,700.

Wealth Tax.—The total number of cases handled during 1965-66 was 87. The revenue derived from this source was Rs. 18,000.

Gift Tax.—The total number of cases during 1965-66 was 8 and the collection was Rs. 4,000.

Central Excise.—Central excise duties are being collected in the district on matches, tobacco, pharmaceutical medicines, cotton yarn, *khandasari* sugar and sugar. For purposes of collection of these duties, the Kolar district is divided into three ranges, *viz.*, Kolar, Chintamani and Gauribidanur. A total of 79 villages of the Thondebhavi hobli of the Gauribidanur taluk is attached to the Hosur range in Dharmapuri district of the Madras State. The Kolar range comprises the taluks of Kolar, Malur, Mulbagal and Bangarpet, while the Chintamani range consists of the taluks of Chintamani, Bagepalli, Srinivaspur, Sidlaghatta and Chikballapur and under the Gauribidanur range comes the taluk of Gauribidanur except the Thondebhavi hobli. In respect of tobacco, the four ranges have 18 warehouses. Each range is managed by an Inspector of Excise who is assisted by Sub-Inspectors and Sepoys. The Collector of Central Excise, Bangalore, has jurisdiction over the entire Mysore State. The following statement indicates the total revenue collected in each range for the year 1965-66 :—

<i>Range</i>	<i>Amount collected</i>		
Kolar	Rs. 77,000
Chintamani	Rs. 27,000
Gauribidanur	Rs. 18,01,000

Statement showing the Demand, Collection and Balance of Land Revenue of Kolar District for the year 1964-65

Taluks	Demand						Collection						Balance					
	Arrears		Current		Total		Arrears		Current		Total		Arrears		Current		Total	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.
Kolar ..	4,69,835	50	4,32,736	50	9,02,572	00	91,527	57	3,68,039	53	4,59,567	10	3,78,307	93	64,696	97	4,43,004	90
Bangarpet ..	3,72,720	99	4,20,492	16	7,93,213	15	84,089	28	3,13,512	23	3,97,601	51	2,88,631	71	1,06,979	93	3,95,611	64
Malur ..	2,55,394	66	3,27,025	32	5,82,419	98	1,01,477	41	2,55,141	89	3,56,619	30	1,53,917	25	71,883	43	2,25,800	68
Mulbagal ..	2,79,955	50	3,81,260	61	6,61,216	11	95,614	76	3,64,686	06	4,60,300	82	1,84,340	74	16,574	55	2,00,915	29
Srinivaspur ..	2,38,970	12	3,47,016	73	5,85,986	85	75,025	95	2,85,321	72	3,60,347	67	1,63,944	17	61,695	01	2,25,639	18
Chikballapur ..	1,04,048	35	2,39,760	03	3,43,808	38	42,743	15	1,77,602	70	2,20,345	85	61,305	20	62,157	33	1,23,462	53
Chintamani ..	2,75,318	72	3,86,102	69	6,61,421	41	81,066	65	3,07,569	66	3,88,636	31	1,94,252	07	78,533	03	2,72,785	10
Sidlaghatta ..	1,50,454	25	3,48,630	83	4,99,085	08	50,546	34	2,86,360	84	3,36,907	18	99,907	91	62,269	99	1,62,177	90
Gauribidanur	1,38,285	11	3,51,560	20	4,89,845	31	85,383	18	2,99,628	31	3,85,011	49	52,901	93	51,931	89	1,04,833	82
Bagepalli ..	1,06,423	91	2,56,794	89	3,63,218	80	46,056	71	2,11,645	33	2,57,702	04	60,367	20	45,149	56	1,05,516	76
Gudibanda ..	28,496	53	81,141	07	1,09,637	60	14,263	74	77,998	14	92,261	88	14,232	79	3,142	93	17,375	72
Total ..	24,18,903	64	35,72,521	03	59,91,424	67	7,67,794	74	29,47,506	41	37,15,301	15	16,51,108	90	6,25,014	62	22,76,123	52

KOLAR DISTRICT

Statement showing the Land Revenue Demand, Collection and Balance of Kolar District for the year 1965-66

Taluks	Demand						Collection						Balance							
	Arrears		Current		Total		Arrears		Current		Total		Arrears		Current		Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
	Rs.	nP	Rs.	nP	Rs.	nP	Rs.	nP	Rs.	nP	Rs.	nP	Rs.	nP	Rs.	nP	Rs.	nP	Rs.	nP
Kolar ..	4,42,004	90	3,50,762	84	7,92,767	74	16,664	82	47,047	91	63,712	73	4,25,340	08	3,03,714	93	7,29,055	10		
Bangarpet ..	3,95,611	64	4,25,163	76	8,20,775	40	16,028	80	53,679	90	69,708	70	3,79,582	84	3,71,483	86	7,51,066	70		
Malur ..	2,25,800	68	4,50,079	28	6,75,879	96	5,966	96	29,637	08	35,604	04	2,19,833	72	4,20,442	20	6,40,275	92		
Mulbagal ..	2,00,915	29	3,57,766	30	5,58,681	59	7,662	22	73,335	51	80,997	73	1,93,253	07	2,84,430	79	4,77,633	86		
Srinivasapur ..	2,25,639	18	3,51,823	20	5,77,462	38	14,004	03	54,439	81	68,443	84	2,11,635	15	2,97,383	39	5,09,018	54		
Chikballapur ..	1,23,462	53	2,30,035	23	3,53,497	76	11,091	26	6,573	97	17,665	23	1,12,371	27	2,23,961	26	3,35,832	53		
Chintamani ..	2,72,785	10	3,71,515	61	6,44,300	71	13,075	72	49,279	39	62,355	11	2,59,709	38	3,22,236	22	5,81,945	60		
Sidlaghatta ..	1,62,177	90	2,92,807	38	4,54,985	28	21,035	45	31,151	06	52,186	51	1,41,142	45	2,61,656	32	4,02,798	77		
Gauribidanur ..	1,04,833	71	3,32,857	79	4,37,691	50	5,959	44	29,523	39	35,482	83	98,874	27	3,03,334	40	4,02,208	67		
Bagepalli ..	1,05,516	76	2,18,191	72	3,23,708	48	7,922	26	10,147	53	18,069	79	97,594	50	2,08,044	19	3,05,638	69		
Gudibanda ..	17,375	72	71,737	65	89,113	37	1,118	65	7,181	59	8,300	24	16,257	07	64,556	06	80,813	13		
Total ..	22,76,123	41	34,52,740	76	57,28,864	17	1,20,529	61	3,91,997	14	5,12,526	75	21,55,593	80	30,60,743	62	52,16,337	42		