

CHAPTER 9

GENERAL AND REVENUE ADMINISTRATION

Introduction: To understand the present administrative system in Kolar district, a knowledge about the administrative practices that prevailed during ancient period is of considerable importance. Several of our administrative institutions of the present day are nothing but a continuation of earlier institutions. It is well-known that village officers like the *Patel (Gowda)* and *Shanubhog (Village Accountant)* of present day, which existed since very early times, were recently abolished. Many of the administrative terms and taxes of modern times have survived since ancient times. Ancient Indian political treatises like the '*Manusmriti*' of Manu, the '*Arthashastra*' of Kautilya; '*Shukranitisara*', '*Kamandaka nitisara*', *Vijnaneswara's* '*Mitakshara*' and *Shudraka's* '*Mudra Manjusha*' have been of particular help in formulating the administrative system not only of Karnataka, but of the entire country. This fact is well-attested by many ancient inscriptions too. A Ganga ruler named *Durvinita* has been compared to Manu in some inscriptions of the dynasty, and *Nitimarga*, another ruler of that dynasty, is said to have scrupulously followed the '*Shukranitisara*' in running his administration. Several administrative institutions were organized on the principles laid down in the above mentioned treatises. Among them may be mentioned, the land revenue system, taxation, land survey and appointment of such

ministers as '*Sandhivigrahi*' (Minister of wars) and '*Rajjuka*' (Surveyor), etc. In organizing the land revenue system, administrative units like '*Dashagrama*' (an administrative unit made up of a group of 10 villages) etc., instructions laid down by Manu had been often followed. If the statements found in the '*Parashara Madhaviya*' are to be believed, the system of taxation prescribed by Manu was being followed even during the *Vijayanagara* regime. In the opinion of some scholars such ancient Sanskrit treatises composed in Karnataka viz., *Someswara III's* '*Abhilashitartha Chintamani*' or '*Manasollasa*', '*Vijnaneswara's* '*Mitakshara*,' *Neethi Vakyamrutha* of *Somadeva Suri* etc., have contributed in their own way for the development of administrative system through the ages.

In the inscriptions of the ruling dynasties like the *Kadambas*, the *Gangas*, the *Badami* and *Kalyana Chakukyas*, mention is made of titles like '*Dharma Maharaja*', being assumed by them. The *Chalukyan* King *Pulakeshi II* had performed the *Asvamedha* or the *Horse sacrifice*. Among the ministers of those days, were included *Pradhana manthri* (Prime minister), '*Sandhivigrahi*', '*Pasayita*' (in charge of Royal ward robes), '*Manevergade*' (Palace store keeper), *Antahpuradhyaksha* (Officer in charge of Royal harem), *Maha Bhandari* (Royal Treasurer). Reference is made to a Chief Executive Officer over the administrative branches called '*Bhattara Niyogadhipati*' during the period. Among the ministers, many happened to be the commanders of the army. They assumed the title of '*Maha Dandanayaka*' and led the armies. The Principal Village Officer was styled '*Grama Koota*' or a '*Gavunda*' (*Gowda*). Menial servants like '*Talara*' and '*Toti*' were placed under his control. The village accountant was initially styled as '*Yukta*' but during later days called as '*Karanam*' or '*Karanika*' or '*Senabova*' (*Shanbhog*). The '*Nada Gowdas*' were in charge of *Nadus*. These officers were usually continued as it was, hereditary. After the British took over the administration of Karnataka into their hands, many modern reforms and practices were introduced gradually without, however, affecting a major structural break with the past. During the post-independence period, many far reaching changes were effected both in respect of administration and revenue system.

Generally each village or town had its own assembly of prominent individuals which took decisions concerning the welfare of the public. Such assemblies were variously called as "*Ura Samastara Sabhe*" (assembly of the whole village) or "*Ura Halaru*" (Prominent villagers) or "*Pattana Samudaya*" (Assembly of the Town Community) etc. In larger

towns a king's representative known as '*Adhikari*' used to reside. A representative of the merchant's guild styled "*Pattana shetty*" formulated municipal policies and regulated trade. In later days, in the Mysore province, the 'Fouzdar' at the divisional level and the "*Amildar*" at the taluk level conducted the administration. The state income came mainly from two sources: 1) Land Revenue, Customs, Excise, Forest, etc., and (2) Miscellaneous revenues including penalties, contributions, heirless property, bidding of ceased cattle, amount confiscated from corrupt officials etc.,. Important items of expenditure consisted of *Amrut Mahal* (Cattle Breeding Establishment), Police, Army, *Muzrai*, *Toshekhane*, Palace, *Maramat*, (PWD) and other administrative charges.

GENERAL ADMINISTRATION

After independence, the general administrative system of Karnataka was modernised in several respects, but at the same time deviated from the Indian tradition considerably. To a certain extent these modern reforms helped in the emergence of the centralised administrative system of later days. The state administration came to be controlled from the Secretariat, and at the district and taluk levels, the Deputy Commissioner and the *Tahsildar* continued to exercise considerable influence. This chapter mainly aims to introduce the district level administrative system and practices to the public. The present district administration transcends from the Village Accountant to the Deputy Commissioner. Originally conceived as an establishment with the two objectives of providing security to the people and their properties and collection of state revenues, the general administration now a days encompasses such branches or departments as the Police, Jails, Excise, Stamps and Registration, etc., Public Works like construction and maintenance of roads, construction of public buildings and bridges, and their periodic maintenance are the responsibility of the Public Works Department. This is another important department of the Government.

With the gradual spread of education, and growth of political consciousness, nation-building programmes of such departments like education, health, agriculture, co-operation etc., has been given more importance. These departments grew by leaps and bounds during the 1920s and 1930s. Every endeavour being made to build a welfare state to achieve the socio-economic goals aimed during post-independence period.

Kolar is one of the six districts included in the Bangalore Division; Bangalore, Bangalore (Rural), Tumkur, Shimoga and Chitradurga are the other districts. For the purpose of administrative convenience, this district is divided into two revenue sub-divisions with headquarters at Kolar and Chikkaballapur. The Kolar sub-division consists of the taluks of Kolar, Mulabagilu, Srinivasapura, Malur and Bangarpet; and the Chikkaballapur sub-division consists of the taluks of Chikkaballapur, Bagepalli, Gauribidnur, Chintamani, Gudibanda and Sidlaghatta. Each of these 11 taluks is again sub-divided into hoblies, each of which is made up of a group of villages.

The administrative history of the Kolar district¹ by tracing the various changes that have occurred from time to time, and the pattern of general administration, the functions and powers of several officers starting from the Divisional Commissioner to the Village Accountant are discussed hereunder.

Divisional Commissioner

The Bangalore Division, in which the Kolar District is included, is headed by a Divisional Commissioner². The posts of Divisional Commissioners were created by the Mysore Adaptation of Laws Act, 1956, under the provisions of the States Re-organisation Act, 1956. The Divisional Commissioner is appointed by the State Government in exercise of the powers under section 7 of the Karnataka Land Revenue Act, 1964. Subject to the control of the State Government, he is the Chief Revenue Officer of the Division and exercises powers of Supervision and control within the division over all officers subordinate to him. He also exercises the powers and discharges duties conferred on him under the Karnataka Land Revenue Act and any other law for the time being in force. The Divisional Commissioner is directly responsible for the administration of revenue and Local Self Governing Bodies, along with maintenance of law and order. He reviews the progress and conducts regular inspection of developmental programmes and works of that Block Development Officer who come under his purview.

Powers : The Divisional Commissioner has administrative control over the police force in his division. The control over the police force is with reference to maintenance of law and order in the area and does not extend to the powers vested in the officers of the Police Department,

regarding internal organization and discipline. He has powers to correspond directly with the Secretaries to Government and also with Heads of Departments. He has the authority of sending confidential reports on all officers serving within the region other than the judicial officers. He may incur expenditure up to the limits exercised by the major Heads of Departments.

Duties : The Divisional Commissioner is the highest local executive authority to organize and supervise the administrative machinery in his division for implementing the policies of the Government. He is directly responsible for the administration of revenue, maintenance of law and order and co-ordination of developmental activities. He is the inspecting authority of all departments directly under his charge. With regard to other departments, however, he should keep himself in close contact with the heads of departments and work in close co-ordination with them. He is the highest authority of Government to organise, supervise and advice all local bodies and panchayats within his jurisdiction. In respect of Community Development, National Extension Service and Allied Programmes, the Divisional Commissioner works as Joint Development Commissioner. In this capacity he is responsible for inspecting, supervising and advising the Deputy Commissioners, Project Officers, Block Development Officers etc., and has to see that all bottlenecks in the progress of community development etc., are overcome. One of the important duties of the Divisional Commissioner is to make inspections of subordinate offices to ensure that the work is being carried out in accordance with the law and standing orders of the Government. He should make a detailed inspection of all the offices of Deputy Commissioners in the Division once a year; one sub-division office in each district in the division once a year; detailed inspection of one Taluk office in each district in the division and a cursory inspection of another taluk office in each district. He is expected to enquire into the progress of the plan schemes of the departments, inspect and ascertain the bottlenecks if any, in the implementation of these programmes and should take action for removing them. However, the post of Divisional Commissioner was abolished and now it is re-organized as **Regional Commissioner's office.**

Deputy Commissioner

The Deputy Commissioner is the administrative head of the concerned district. There are two sub-divisional offices in the district

with 11 taluks in all. The sub-divisions are looked after by an Assistant Commissioner each and the Deputy Commissioner exercises general control over them. The main functions of the Deputy Commissioner may be summarised as below.

1. The first group of functions relates to public safety and tranquility. Maintenance of law and order, control of crime and administration of justice come under this group. Though there is a separate department for the administration of jails, as the District Magistrate, he exercises general supervision over the taluk sub-jails in the district.
2. The second group of functions relates to revenue administration. While the most important component of this group is land administration including maintenance of land records. It also includes the assessment and collection of land revenue and other public dues.
3. On the development side, the most important group of functions relates to agricultural production, irrigation, co-operation, animal husbandry and fisheries. It is one of the important duties of the Deputy Commissioner to review and co-ordinate the activities of these technical departments at the meetings of the District Co-ordination Committee and District Development Council.
4. Welfare activities like public health, education, social welfare, welfare of backward classes, etc., are also the responsibility of the District Commissioner. The various special economic programmes like IRDP, RLEGP, DPAP, *Antyodaya* etc; are implemented by the DRDS in the district under the chairmanship of the Deputy Commissioner. Social security measures like old age and widow's pension, maternity allowance to expectant mothers and stipends to physically handicapped are also looked after by the Deputy Commissioner.
5. The Deputy Commissioner is responsible for the proper observance of the process of elections to Parliament, State legislature and Local Bodies from the registration of voters to the declaration of results.
6. The municipalities are units of local government and to a large extent independent of district administration. The Deputy Commissioner is generally responsible for the supervision and

proper functioning of these local bodies. In exercise of rural local bodies the supervision is generally exercised through the District Development Council.

7. During emergencies like floods, famines, accidental fires and other mishaps the entire district administration is geared to meet the threat and the Deputy Commissioner assumes charge to co-ordinate the activities of the various departments and takes proper steps to alleviate sufferings of the people.
8. In his capacity as the chief representative of the government there are a group of miscellaneous functions like collections under the small savings scheme, contributions to public loans, implementation of family planning programmes etc. that come under the Deputy Commissioner.

As a chief representative of the government, he supervises the implementation of small savings schemes and other programmes in the district. In addition to his duties as the revenue head of the district, the Deputy Commissioner holds the ex-officio post of the District Registrar, exercising supervision over all the sub-registrars; Deputy Development Commissioner for supervision over development activities; Chairman, District Advisory Committee under National Savings Scheme; Chairman, District Co-organization Committee; Chairman, District Regional Transport Authority, and Chairman, District Family Planning Scheme and the District Development Council. He is also the head of the District Treasury.

Revenue Functions : The assessment of land revenue is generally of three kinds viz. (a) agricultural assessment, (b) non-agricultural assessment and (c) miscellaneous. The power of collecting and accounting of all such revenues vests with the Deputy Commissioner, who has to see that the revenue dues to the government are recovered regularly without much coercion and that all such collections are properly and regularly remitted to the Government (Water rate). The Deputy Commissioner has been invested with wide powers under the Land Revenue Act and Rules. In addition to the duties relating to Land revenue, the Deputy Commissioner exercises various powers under several Acts and Rules such as Land Reforms Act, Land Acquisition Act, Religious and Charitable Endowments Act, Irrigation Act, Excise, Food and Civil Supplies, Old Age Pension Rules, Freedom Fighters

Welfare Rules etc. While disposing of revenue disputes and grievances, he executes quasi judicial functions. All muzrai institutions in the district, also come under his control.

Judicial Functions : The Deputy Commissioner being the District Magistrate is responsible for the maintenance of law and order in the district. But consequent on the separation of the judiciary from the executive, the District Magistrate does not deal with the dispensation of justice in the trial process. As he is also the head of all executive magistrates in the district, he has extensive powers under the Code of Criminal Procedure and Karnataka Police Act for the maintenance of Law and Order. In special circumstances, he may give direction to the police authority. The Deputy Commissioner in his capacity as the District Magistrate, directly controls the police force at the time of protecting public peace. He also has supervisory powers over the administration of Jails and lock-ups in the district. He is empowered to maintain law and order through the police by regulatory and penal actions; he has special powers to make use of preventive detention or get persons bound in the interests of public safety. Being the head of the executive machinery in the district, he issues licences and permits under the Indian Arms Act, and Indian Explosives Act, etc., with powers to supervise the general administration of these Acts. He is also authorised to issue licences under the Cinematography Act, and exercises his powers under the Untouchability and Abolition Act. He is also responsible for the proper implementation of various instructions of the Government under the Foreigner's Act in respect of issuing Visas, Passports, etc. Besides, he also exercises his powers and duties under the following Acts and Rules

- 1) Karnataka Land Revenue Act 1964 & 1966
- 2) Karnataka Land Grant Rules 1969
- 3) Karnataka Land Reforms Act 1961 & 1974
- 4) Karnataka Debt Relief Act 1978
- 5) Karnataka SC/ST (Prevention of Transfer of certain Lands) Act 1978
- 6) Karnataka Prevention of Fragmentation and Consolidation of Holdings Act 1966
- 7) Karnataka Village Officers Abolition Act 1977
- 8) Karnataka Irrigation Act 1965

- 9) Karnataka Water rate and Development Act
- 10) Karnataka Forest Act
- 11) Karnataka Rent Control Act and Rules
- 12) Karnataka Inams Abolition Act 1954 and 1977
- 13) Karnataka Religious and Charitable Inams Abolition Act 1955
- 14) Karnataka Land Acquisition (Amendment) Act 1984
- 15) Karnataka People Representative Act
- 16) Karnataka Rice Act
- 17) Karnataka Wakf Act
- 18) Karnataka Police Act 1963
- 19) Karnataka Cinematography Act 1964
- 20) Karnataka Treasury Code
- 21) Karnataka Cement Control Act
- 22) Karnataka Indian Emergency Act
- 23) Indian Criminal Procedure Code
- 24) Indian Civil Procedure Code
- 25) Indian Citizenship Act 1955
- 26) Karnataka Petroleum Act
- 27) Karnataka Kerosene License Act
- 28) Karnataka Essential Commodities Act
- 29) Karnataka Indian Arms Act 1959
- 30) Karnataka Explosives Act 1984 & Rules 1981
- 31) Karnataka Municipal Act 1964
- 32) The Indian Lunacy Act 1912
- 33) Karnataka Press and Registration of Books Act 1867
- 34) Karnataka Transfer of Partnership Act
- 35) Karnataka Hand Book of Transfer of Muzrai
- 36) Karnataka Bonded Labour Abolition Act 1976

Even after the introduction of *Zilla Parishat*, as the Deputy Commissioner represents the Government at District level, he is empowered to supervise the developmental works like identifying the beneficiaries, providing sites, recoveries and such other activities in

the District. He is assisted by the Headquarters Assistant, who as a class I Gazetted officer, performs the duties as Additional District Magistrate. He assists the Deputy Commissioner in executing all the powers and functions of the latter. Like the Deputy Commissioner, he too possesses a Personal Assistant. In the revenue division four *shirastedars*, one Rent Control officer and other personnel assist. Besides this, the Deputy Director will look after the National Savings Scheme with the help of Extension Officers, who help him at sub-division level.

The Food and Civil Supplies section in the Deputy Commissioner's Office is looked after by a Deputy Director (Food), assisted by a *Tahsildar*, a Planning Officer and a Statistician. In order to look after the section of Backward Classes and Minority Welfare, the Director of Backward Classes is assisted by a Superintendent and other staff, to execute the work. The Deputy Director is assisted by a Social Welfare Officer, an office superintendent and two inspectors of Social Nutritious Food Programme workers of Social Welfare Department at district level. Under the provisions of the Essential Commodities Act and Rules, he has been vested with special powers of procurement of food grains and proper management of Food and Civil Supplies.

Assistant Commissioner

The Assistant Commissioners placed under the Deputy Commissioner exercise supervisory control over the *Tahsildars* and their sub-ordinate officers. The two Assistant Commissioners (Kolar and Chikkaballapur) are in direct charge of their respective sub-divisions. These sub-divisional officers supervise both revenue and development departments. They are also Sub-divisional Magistrates. In regard to revenue matters, the *Tahsildars* are subject to the control and supervision of the Assistant Commissioners. The Assistant Commissioners in charge of Sub-divisions have been vested with powers of the Deputy Commissioner under many of the sections of the Karnataka Land Revenue Act, 1964, and other state laws. He is the first Appellate Authority in respect of revenue matters and he is also the authority at the lowest level at which, powers of revision under section 58 of the Karnataka Land Revenue Act (1964) are vested. The Assistant Commissioner is also the Land Acquisition Officer and betterment levy officer. He is the chairman of the tribunals under the Karnataka Land Reforms Act, 1961, for the taluks in his Sub-division. In the field of development, he is the immediate official superior to the

Block Development Officers. He is the Returning Officer for one or two of the Assembly constituencies in his Sub-division. He investigates cases on his own as well as cases referred to him by the Deputy Commissioner and the Divisional Commissioners. He is the presiding authority and Ex-Officio Chairman of several taluk level committees and also member of several District Level Committees. With effect from 1-4-1987, with the starting of the *Zilla Parishats*, the development functions of the Assistant Commissioners have been curtailed.

Tahsildar

Earlier called as Amildar/Mamaledar, the Tahsildar is generally regarded as a representative of the government at the taluk level. He is in charge of the taluk and is responsible to the Assistant Commissioner of his Sub-division and through him to the Deputy Commissioner of the district. The Tahsildar is responsible for the collection of land revenue and has to discharge duties and responsibilities vested in him under the Land Revenue Act, Land Reforms Act and such other acts relating to the administration of the taluk. He has to see that the village accountants and the revenue inspectors under his charge, work efficiently and keep the village records up-to-date. He has to hear and pass orders in disputed cases along with Inspection of Record of Rights and village sites. He has to pay special attention and check the public encroachments on government lands. He has to initiate action on breaches of Land Reforms Act and to inspect works for which land improvement loans have been sanctioned or to be sanctioned.

Among his principal duties, may be mentioned the collection of land revenue and other government dues such as *takavi* loans, irrigation charges, conducting crop-cutting experiments, conducting *Dittum Jamabandi*, enquiries into cases of boundary disputes, etc. The *Tahsildar* being the taluk head has to supervise the procurement of food grains and their proper distribution through the Fair Price Shops. He has to effect levy of paddy and other food grains and has to personally inspect the government stock of food grains by different owners, Taluk Agricultural Produce Co-operative Marketing Societies (TAPCMS) and such other agencies. He has been vested with several powers as per the orders issued under the Essential Commodities Act and Rules there under. The *Tahsildar* has been authorised to sanction Old-age pensions. He is the Taluk Magistrate, in which capacity he exercises certain magisterial powers for the maintenance of law and order in his territorial

jurisdiction. As the Assistant Electoral Registration Officer, he is responsible for the preparation and maintenance of electoral rolls. He heads the election machinery at the taluk level in the capacity of Assistant Returning Officer. In addition, he is the secretary of Land Tribunal, and exercises certain powers under the Karnataka Prevention of Fragmentation and Consolidation of Holdings Act, 1966, Karnataka Pawn Broker's Act 1951, Karnataka Births and Deaths Rules-1970, Karnataka Debt Relief Act, Karnataka Entertainment Act, Arms Act-1959, and Arms Rules 1952, Licensing and Controlling of Public Amusement and Places of Public Amusement Order, 1969, etc. He is also the authority for issuing certificates of Income, Caste, Survivorship, Birth and Death, Domicile, Solvency etc.

Block Development Officer

The Block Development Officer also functions at the taluk level where each taluk is being regarded as a Community Development Block. He supervises the work of Extension Officers and other officers connected with various schemes of the government. He was the executive of the Taluk Development Board till recently. All the programmes of the block had to be planned and various activities of development were to be co-ordinated by him. The Block Development Officer, had several statutory powers to exercise under the Village *Pachayats* and Local Board's Act of 1959. However, with effect from 1st April 1987, the revenue functions of Block Development Officers have ceased, and he has to work under the purview of the *Zilla Parishad*.

Shirastedar

A *Shirastedar* or Deputy *Tahsildar* is appointed in each taluk to assist the *Tahsildar*. Under Rules 43 and 67 of the Karnataka Land Revenue Rules, 1966 *Shirastedar* or any other officer of the Revenue Department equal or superior in rank to him, can hear and pass orders in disputed cases arising at the stage of preparation of Record of Rights and also at the maintenance stage. Deputy *Tahsildars* placed in charge of *nada katcheries* can also dispose of cases of unauthorised occupation of government land under section 94.

Revenue Inspector

The Revenue Inspector is the executive assistant to the *Tahsildar*. Each taluk in a district is divided into a number of hoblis or revenue circles. Each circle includes a specified number of villages. The circle

is one of the administrative units specified in section 4 of the Karnataka Land Revenue Act, 1964. The Revenue Inspector is appointed for a hobli. Depending on the size of the circle, a Revenue Inspector heads 10 to 20 Village Accountants. The Revenue Inspector is the vital link between the Village Accountant and the *Tahsildar*. He is required to be in constant touch with the Village Accountant and the *Tahsildar*. He is required to perform all the duties prescribed under the Karnataka Land Revenue Act, 1964 and Karnataka Land Reforms Act, 1961; Though he is a revenue functionary and his main function is to collect revenue, he is called upon to perform a host of other functions related to general administration and departments like development, health, forest, elections, census, etc. In addition, he has to supervise the work of Village Accountants, ensure that the revenue collections are properly made by the Village Accountants and remitted to the treasury before the 25th of each month. He should ensure that the Village Accountants keep the Record of Rights Register (RTC) and Mutations Registers open for public inspection, issue certified copies of records to applicants within the prescribed time, etc. He has to attend to functions like recovery of land revenue, betterment levy, water rates, and collection of government dues like loans and advances from beneficiaries, etc. He is also responsible for building up records of land grants, land acquisition and other matters like old-age pension, inheritance, survivorship, etc. Besides, he should also attend to any other work entrusted to him by the *Tahsildar*.

Nada Kacheri

In order to decentralize the revenue administration and ease the pressure of work on taluk offices, whose powers and functions have increased enormously, *Nad Kacheris* or *Hobli* level offices (two) were opened on an experimental basis on 15th of August 1982, and on 15th of August 1987, and out of the several functions of the *Tahsildars*, nine have been delegated to this *nad* offices. Two *nad kacheris* each are functioning in each taluk of the district in selected revenue circles. *Nad Kacheri* system envisages delegation of some of the powers of the *Tahsildars* to the *Deputy Tahsildars* from whom the rural people, especially the ryots can get their routine work done quickly at the *hobli* level itself. The following powers of the *Tahsildars* are delegated to the *Deputy Tahsildars* under the *nad kacheri* system.

1. Sanction of Old Age Pension and Widow Pensions.
2. Sanction of Physically Handicapped Allowances.
3. Granting relief to flood and fire victims.
4. Levy of T.T. Fines.
5. Disposal of Mutation Cases.
6. Search and seizure of food grains, kerosene etc. and to punish the defaulters.
7. Collection of remittances of government dues, and maintenance of DCB accounts.
8. Levy of water rate, and betterment contributions under the Karnataka Irrigation Act, 1965.
9. Issue of certain certified copies of records maintained in *Nad Kacheris*.

Village Accountant

The Village Accountant is appointed by the Deputy Commissioner for a village or a group of villages and he performs all the duties prescribed in or under the Karnataka Land Revenue Act, 1964. He has to keep all such registers and other records as prescribed by the Government. The records may be notices, depositions, mahajars and reports, required by the government or the public. The Village Accountant is directly under the supervision and control of the Revenue Inspector. The headquarters of a Village Accountant is fixed by the Deputy Commissioner, and being an important functionary of revenue administration at the village level, he should reside in a central village of his circle. As *Panchayat* Secretary, he was responsible for the implementation of the Karnataka Village *Panchayats* and Local Boards Act, 1959, at the village level. This arrangement however ceased with the introduction of the Karnataka *Zilla Parishads, Taluk Panchayat Samithis, Mandal Panchayat and Nyaya Panchayats* Act, 1983. The Village Accountants enjoy neither *inam* lands nor other perquisites as the earlier hereditary village officers like *Kulkarni* or *shanubhogs* enjoyed. They receive regular salaries from the Government. The Village Accountant's Manual contains guidelines and instructions necessary while discharging his duties.

Gramasahayaks

The Village Accountants are assisted by the *Grama Sahayaks* or *Grama Sepoys*. They are paid monthly remunerations. They assist the

Village Accountant as messengers, and carry office records, measuring chains and other equipments. Before that, these people assisted *shanubhog, Kulkarni and Patels* and were called as *talawara, Olekar* etc.,

District Training Institute

The District Training Institute is functioning in Kolar, under the guidance of the Director, Administrative Training Institute, Mysore. The main objective of the Institute is to impart training to the ministerial staff of all departments of the State Government, job course for Village Accountants in the Revenue Department, refresher course for CTIs, FDCs and SDCs of the Commercial Tax Department, etc. The Institute, which is headed by a Principal with other necessary staff, also conducts various training courses for officials of the Revenue Department, like Deputy *Tahsildars*, Revenue Inspectors, Village Accountants and other staff, workshop on KCSR for case workers of all departments, refresher course for forest range officers in legal matters, training course for forest guards in departmental matters, etc. Special training course for field staff of Health and Family Welfare Department, short term training courses for excise guards of Excise Department and group D officials, are also conducted by the Institute.

Religious and Charitable Institutions

The Religious and Charitable Institutions in the State are still governed by the pre-1956 Acts. Kolar district which comes under the old Mysore area, is governed by the Mysore Religious and Charitable Institutions Act, 1927. As per sub-section 3 of this Act, *Muzrai* Officer means the Deputy Commissioner of the district and he is the principal authority to implement the provisions of the Act. He is the immediate controlling authority in respect of all *muzrai* institutions in the district and subject to his authority, the Assistant Commissioner incharge of the sub-division, or the *Tahsildar* of the taluk, perform such duties and exercise such powers as may be conferred upon them by the Government. Some of the important powers and functions under the Act, of the Deputy Commissioner as *Muzrai* Officer are :

1. Removal of *Pujari* at the instance of the devotees.
2. Appointment of *Pujari*
3. To file suits on behalf of a *Muzrai* institution.
4. To institute enquiry into allegations concerning a religious institution (now to the Assistant Commissioners)

5. Take over the management of a religious institution on grounds of mis-management.
6. Appointment of *Dharamdharshis*, etc.

The expenditure of all *Muzrai* Institutions other than village institutions should conform to the scale of annual expenditure sanctioned periodically. The scale of income and expenditure of institutions is sanctioned by the following authorities.

Government	Scheduled <i>Muzrai</i> Institutions
Endowment Commissioner	Major <i>Muzrai</i> Institutions with an annual income of more than Rs.5000/-
Deputy Commissioner	Major <i>Muzrai</i> institutions with an annual income of less than Rs.5,000/-
Assistant Commissioner	Minor <i>Muzrai</i> institutions

Consequent on the abolition of the Religious and Charitable Inams, under the *Inams* Abolition Laws, the *inamdar* institutions have lost their lands. As per the provisions of the Mysore (Religious and Charitable) *Inams* Abolition Act, 1955, *Tasdik* Allowance is being paid to such institutions in lieu of *inam* lands lost by them. This is payable every year as long as the institution exists. The Deputy Commissioner is the authority to fix the *Tasdik* Allowance which is normally the average of five years' annual income. Similarly, institutions which have lost their lands under the provisions of the Karnataka Land Reforms Act 1961 are also being paid *Tasdik* allowances. The Assistant Commissioner is the competent authority to issue title deed for annuity.

REVENUE ADMINISTRATION

According to Manu's code, in ancient Hindu State, the share of the State in the gross produce of the land, varied between $\frac{1}{12}$ th and $\frac{1}{6}$ th. The share of the State was set apart by the village headman out of the aggregate harvest of the village. Between the village headman and the king, there was a chain of civil officers consisting of heads of ten, hundred and thousand villages, who were responsible for the collection of revenue. They were remunerated partly by cash and partly by service *inam* lands.

During the *Shatavahana* Period, there were Government Officers variously designated as *amatya* (Minister), *Maha amatya* (Prime Minister), *Mahabhoja* (Chieftain), *Rajjukara* (Surveyor), *Bandhukara* (Officer in charge of fixing the limits of revenue lands by laying boundary stones) *Nibandhakara* (Revenue Officer) etc. There were many clerks for keeping accounts. From very early times, the land revenue was the primary source of state income. The village duties were carried on by a village body called "*Ayagaras*" (*Barabalooti* system of later period) made up of 12 functionaries. In some places, the village lands as a whole were, it seems, cultivated by collective (mass) labour and the produce divided among the *ryots* according to an agreed ratio. Generally, however, individual *ryots* cultivated their own lands and the waste or uncultivated lands constituted the common pasture of the village cattle. With the spread of the system of money economy, measurement of lands became a common practice; with it came the system of payment of land revenue in cash, instead of kind.

Ganga – Chola Period : A large portion of the Kolar district formed part of the Ganga kingdom and later, of the Nolambas. The area ruled by the Ganga dynasty was known as Gangavadi – 96,000. Their capital was Kolar or Kuvalalapura. In ancient India, the system of land revenue that was derived from Kautilya's Arthashastra which Chandra Gupta Maurya had implemented. Scholars opine that, under the Gangas and the Nolambas too, the land revenue system was basically the same as that described in the Arthashastra of Kautilya. After the eclipse of the Gangas, the Cholas, whose secured control of this area, gave a new dimension to the revenue system prevalent till then. Raja Raja I, one of the most famous kings, is said to have carried out a revenue survey in his seventeenth regnal year (A.D.1002). Erroneous entries either to in the books of the village accountants were set right under his orders; it is said that in a record wherein, details regarding the forfeiture of a certain land for default in the payment of land revenue is recorded. Under the Cholas several of their administrative practices were introduced in the organisation of the land revenue system in this area.

According to an inscription of Tanjore of about 11th century A.D. the land assessment was roughly 100 kulams of paddy for each veli of land. At that time, the price of paddy was one kasu for two kulams. Raja Raja I had divided the empire, in descending order being 'Valanadu' or mandalam, nadu and Kurram. Each mandalam or Valanadu was named

after a king. The Valanadus were sub-divided into nadus, which were called after some village elders. Nadus again divided as village and the Kurrams were further sub-divided into Gramas or Villages or, sometimes as a town. Kolar district was a part of the Nikirili Chola Mandalam during Chola's. This region too was governed on the above principles.

Under the Hoysalas (C.A.D.950-A.D.1348), the country was divided into several districts, each under a separate Governor, who usually hailed from the ruling family. The king carried on the administration with the assistance of a Sarvadhikari (or Pradhani) and four other Maha mandalehwaras. The district administration was run by an officer styled 'Pannayaka'. Small provinces were administered by the feudatories, and the Heggades under them. The village elder or 'Gowda', was the head of the lowest unit of administration. Each 'Khandi' (Khanduga) of crop raised by the ryot was taxed at the rate of one panam (equivalent to four Annas and 8 kasu).

After the Hoysalas, the rulers of Vijayanagar held sway over this province. During the rule of Vijayanagara, particularly under Krishnadevaraya and Achyutaraya, the administrative system was improved; the Provincial and local administration became more scientific; and, periodical audit of accounts started. The 'Rayarekhes' and stones were used to mark the boundaries of different fields. The Barabalooti system for local requirements was established in all the villages.

Lands cultivated with water drawn from 'Kapile' were granted to the ryots on fixed rents. With a view to encourage cultivation of waste lands, the system of Bhumala Gutta was introduced on favourable terms. The ryots came to be advanced money by the government for buying cattle or agricultural implements required by them. Steps were taken to restore or maintain works of irrigation like tanks, ponds and canals. The landless villagers too were granted lands for cultivation on 'Guttige' tenure.

Later, Haider Ali employed 'Amils' to collect the land revenue. The harikaras appointed by him, heard the grievances of the ryots and reported to him. With a view to simplify the system of revenue administration, Tipu divided the country into numerous Tukadis, and appointed officers for each Tukadi. Twenty or thirty Tukadis were under an Ashruf, and there was a president at the head of the Ashruf cutchery. The imposition of extra cesses and pattis was resorted to both by Haider and Tipu to increase the revenue as much as possible.

Reforms of Diwan Purnaiah, on the restoration of the Mysore State after the fall of Tipu to its lawful Hindu ruler, the task of bringing order out of the chaos into which the revenue system had fallen, became the responsibility of the new administration. The first step taken by the new government was the restoration of the ancient Hindu rate of assessment system on lands. Purnaiah, who was both the Regent and Diwan during the early part of Maharaja Krishnaraj Wodeyar III's reign, had an adequate conception of the farmers' advantages, both to the ryots and to the Government, of the system of hereditary landed property and fixed rents.

One of the first steps taken by Diwan Purnaiah in his attempts to systematise the land revenue administration, was a general Paimaish or measurement of fields. But since the Paimaish could not be done scientifically under the conditions of his days, it could not bring much improvement in the revenue administration. When the farmers were either unable or unwilling to make payment in cash, it was received in kind viz., food grains. Lands on which sugarcane was grown were taxed at heavy rates varying from 10 to as many as 72 *pagodas* per *khandi* in maidan, and in the malnad, the revenue system (*shist*) of Shivappa Naik was generally adhered to. The entire State revenue administration was thus brought under *amani* management, i.e., under the direct management of government. There were three principal Subhedars, under whose control the *amils* conducted the administration of each taluks. The taluk was divided into *hoblis*; and each *hobli* was under a *parpathegar*, who was assisted by *manegars*, and there were two accountants called *Gadi Shanbhogs*. The same system was continued by the Maharaja Krishnaraja Wodeyar III.

Reforms under the British Commissioners

The system of land revenue as reformed by Diwan Purnaiah was continued by the British. Wherein, it was felt that the land revenue demand was excessive, it was considerably reduced. The vexatious interferences of the village accountants were sought to be removed. The division of crops took place in the presence of the concerned ryots, and the hay was entirely left to them. No survey of lands appears ever to have been conducted in the old Mysore province previous to 1799. After the termination of the war with Tipu, Colonel Mackenzie (later Surveyor-General of India) carried out a topographical survey of the Mysore province. A decision was made in 1862 for the introduction of a

regular Revenue Survey and Settlement for the purpose of defining the respective rights of the government and of the ryots, and for fixing an equitable and moderate assessment on the soil before 1875. The Mysore Revenue Survey Department was then formally organised and operations were commenced probably during 1840-1860. Land survey and Revenue settlement were fixed of for a period of 30 years.

In the year 1919, the system of land records was reformed in the Mysore state on the pattern of British provinces. The system of Record of Rights was brought into force in Mysore as Act X of 1936. Under this scheme, the names of all holders of lands irrespective of the extent held by them are entered in records after careful investigation and mutations were brought on record as they occur. In 1937, a separate Record of Rights Department was set up under a Commissioner. It was charged with the responsibility of conducting land survey and preservation of land records. In 1945, both the land survey and settlement Department and the Record of Rights Department were amalgamated into one and called as Department of Survey, Settlement and Land Records.

Revision of Land Revenue System of 1964

Accordingly, the concept of revising the revenue rates of different class of lands, based on their fertility and other criteria, after every 30 years was ethically accepted. But, after the reorganisation of states and the formation of the new or enlarged Mysore State, it was found that in different parts of the state different land revenue systems were in force. Therefore, to prepare a uniform system of land revenue settlement applicable to the entire state, the Government appointed the Deputy Commissioner of Survey, Settlement and Land Records. He prepared a uniform system of survey and settlement after examining the systems prevalent in other states. After thoroughly examining the report submitted by that officer, the Government accepted it. This uniform land revenue system was brought into force throughout the State from 1964. Under the new system introduced by the Mysore Land Revenue Act, 1964, the unit of assessment, which was previously a taluk, was enlarged into a zone comprising of a taluk or a group of taluks, of one or more districts, contiguous and homogeneous in respect of physical configuration, climate and rainfall, principal crops raised, soil characteristics, and also the yield and prices of principal crops. Classification of land formed an important part of survey settlement.

In cases of dry lands, only the quality and depth of the soil was taken as the important factor to determine the fertility of land. For the remaining classes, viz. wet, garden and plantation (coffee, tea, etc.) lands, fertility of soil, facility of water and rainfall were taken into consideration.

Standard Rates

According to section 2(27), of the Karnataka Land Revenue Act, 1964, the Standard Rate means with reference to any particular class of land in a group, the value of 4% of the average yield of crops per acre on land in that class of 100% classification value. However, with reference to any plantation land, the Standard Rate would be the value of 100% of the average yield of crop per acre on the land in that class of 100% classification value. While arriving at the Standard Rate, the exact share of the gross yield of a particular zone, progress in communications, standard of husbandry, position of livestock, rainfall data for the previous 30 years (1930-31 to 1960-61), crop cutting experiments of the principal crops during the previous ten years, and average prices of principal crops for the previous 30 years, etc., were taken into consideration. The Standard Rates, so arrived at by the Settlement Officer were not to exceed 4% of the average gross yield of the principal crops.

These rates and the settlement reports were published calling for objections from the affected individuals and after reasonable time the reports and the objections preferred together with the observations of the Deputy Commissioner of the district were forwarded to the Government through the Commissioner for Settlement for approval. After the consideration of both houses of the State Legislature, in December 1965 the notification prescribing the Standard Rates for each zone were published in the State Gazette. Sections 114 to 126 and Rules 21 to 37 of the Karnataka Land Revenue Act, 1964, contain information pertaining to land survey and assessment. It was subsequent to the passing of this Act that the Government issued the notification in forming the zones and groups for the revision of land revenue assessment in the State.

Water Rate

According to an amendment made to Rule 4 of the Karnataka Irrigation (Levy of Water Rates) Rules, 1965, by a notification of the Government of Karnataka in 1980, the responsibility for the preparation

and forwarding of the demand statement to the Tahsildar rests with the Assistant Executive Engineer of each division. The preparation of this demand statement under Rule 4 is carried out as follows.

Officers of the irrigation (Public Works) Department and the Revenue Department jointly carry out an inspection with a view to secure information about the supply of water having reached the survey numbers with particulars of crops raised. Generally, such an inspection is carried out in the presence of the ryots whose lands are irrigated; and their signature is obtained in support of it. The inspection report is then prepared and forwarded to the Tahsildar concerned. After verifying the truth of the information secured at the time of the joint inspection, a statement exhibiting the water rate payable by the ryots whose lands received the water supply is prepared by the Assistant Executive Engineer and published at the Village Panchayat Office and some other places of public resort to enable the ryots concerned to prefer objections, if any. Whenever any objections are filed, the Assistant Executive Engineer should conduct another inspection of the survey numbers in question accompanied by the Tahsildar of the taluk. After hearing the ryots concerned and making any alterations that might appear necessary the demand statement is returned to the Tahsildar. Thereafter, the responsibility for collecting the water rate from the concerned ryots is that of the Tahsildar.

As per the order of the Government, these rates are to be levied in the manner shown below :

Firstly, to the lands irrigated by the large and medium irrigation projects, the water rates should be applied with effect from 1st July 1985. Prior to that date (i.e., from 1st July 1978 to 30th June 1985) the old water rates should be levied as per the rates prevalent on the 1st June 1976.

Secondly, to the lands coming under medium irrigation works with a precarious water supply, one-half of the prescribed rate should be levied.

Finally, to the lands situated at higher reaches of minor irrigation tanks one-half of the prescribed water rate and to the lands situated at the lower reaches of such works one-quarter of the prescribed water rate should only be levied. The minimum water rate leviable should not be lower than $1\frac{1}{2}$ times the difference between the assessment fixed for the irrigated lands as compared with the assessment for dry lands; the maximum water rate leviable should not be less than double

the difference fixed for irrigated lands as compared with dry land. As in the case of higher and lower reaches, the reduced water rates should be given effect to from 1st July 1976. Any balance of water rates outstanding upto 30th June 1976 on lands situated under minor irrigation tanks was deemed to have been remitted as provided in para 5 of the Government Order referred to above. An amendment to the Government Order directing the implementation of the water rates, as determined by the order of the 24th July 1985, was issued on 4th November 1987.

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

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

In para 133 of the Mysore Land Revenue Manual, which was in force in the old Mysore area, reference was made to the annual water rates for supply of water for irrigation. The water rate as well as the annual assessment on irrigated lands were determined by the Survey and Settlement Department. When a piece of dry land is converted into wet by the application of water from a Government source, its assessment is fixed on the basis of the assessment charged on a similar class and extent of land. The rates on improved water supply and as summer supply of water are collected along with the usual land revenue. After several amendments issued between 1972 and 1981, the following rates were levied (in Rs. per acre): sugarcane (12 months) 150; sugarcane (13 to 18 months) 224; paddy 45; wheat 24; Jola 24; groundnuts 24; cotton 48; ragi, saje, green gram, sweet potato, tobacco, coriander 24; pulses 18; manure dependent crops 9; and plantation crops 50.

Table 9.1 : Statement showing the details of taluk wise groups and the standard rates for crops in Kolar District.

Name of the Taluk	Group	No. of villages	Dry	wet	Garden-I	Garden-II
Kolar	1	291	3.55	9.62	6.69	6.62
	2	68	3.01	9.14	6.02	9.14
Gudibande	1	45	3.55	9.62	6.69	9.62
	2	60	3.01	9.14	6.02	9.14
Gauribidanur	1	115	3.55	9.62	6.69	9.62
	2	128	3.01	9.14	6.02	9.14
Chickkabalapur	1	235	3.35	9.62	6.69	9.62
	2	18	3.01	9.14	6.02	9.14
Chintamani	1	239	4.48	9.68	9.68	—
	2	115	3.94	9.02	9.02	—
Bagepalli	1	113	4.48	9.68	9.68	—
	2	115	3.94	9.02	9.02	—
Bangarapet	1	118	3.35	9.62	6.69	9.62
	2	281	3.01	9.14	6.02	9.64
Malur	1	138	3.35	9.62	6.69	9.62
	2	227	3.01	9.14	6.02	9.64
Mulabagilu	1	269	4.48	9.68	9.68	—
	2	78	3.94	9.02	9.02	—
Shidlaghatta	1	180	3.35	9.62	6.69	9.62
	2	112	3.01	9.14	6.02	9.14
Srinivasapura	1	296	4.48	9.68	9.68	—
	2	111	3.94	9.02	9.02	—

The details of land revenue collected by the Survey Settlement and Land Records Department in the Kolar sub-division during the years 1994-95 to 1996-97 were as follow: 1994-95, Rs.55,868; 1995-96 Rs.83,233; 1996-97, Rs.1,21,731.

Table 9.2 : Statement showing taluk-wise details of land revenue for the years 1997-98 and 1998-99

Taluks	1997-98	1998-99
Kolar	52,012	34,765
Malur	34,496	30,053
Srinivasapura	13,233	14,468
Mulabagilu	16,653	15,152
Bangarapet	11,655	22,928

Land Revenue Accounts

On completion of the settlement operations, the Survey and Settlement Department prepares a register called the Settlement register, showing the area and assessment of each survey number, uncultivated area together with the name of the registered occupant. It also prepares another register of survey numbers showing the total area under each head viz., arable and unarable, dry, wet and garden lands, assessment per acre of each land and the total assessment fixed on the entire survey number. This is known as the akarband. On receipt of this, the village accountants prepare the khetwar or index of lands.

The Khetwar Register is the basis on which the Village Accountants proceeds every year to record the actual state of all lands in the village. It is an important revenue record, as it contains all possible data relating to land held, area, assessment, classifications of lands, water rate, nature of tenants, rights, tenancy and crops. All changes in the rights are incorporated in the register after they are reported and scrutinised by a competent officer. The original record of tenancy and crops is rewritten once in five years. A duplicate copy of it is kept in the taluk office.

Jamabandi : 'Jama' refers to the share due to the government, and 'band' means 'fixation' of government revenue. The system of determining the amount of land revenue due to Government every year is known as 'Jamabandi'. To understand the concept better, the term 'Akarband' may be taken. Akara means amount of land revenue due on lands held in a village and band means determination of the same. In Karnataka revenue survey and settlement is carried out once in 30 years and an Akarband is prepared on the basis of measurement of fields, fertility of soil, yield, rainfall data and other relevant factors. The Akarband is a register in which are entered the particulars regarding ownership, rate of assessment, area, etc.

The owners of settled lands are required to pay the land revenue annually. The period from 1, July to 30, June is called as the revenue year. The 'Huzur Jamabandi' is conducted by the Deputy Commissioner or the Assistant Commissioner before the close of December every year. The officer conducting the Huzur Jamabandi should verify and settle the village accounts of the previous year and determine the land

revenue and cesses due for the current year. The account in respect of each holder should be certified by the Deputy Commissioner or the Assistant Commissioner.

The Huzur Jamabandi is an important revenue function. It should commence in all areas by 15, October every year and close by the end of December. At this time an inspection of the previous year's village accounts is conducted and certified. The current year's demand and recovery of the outstanding balances of previous years are also taken up for decision at the time. At the time the officers conducting the Jamabandi visit the villages, the ryots are permitted to represent any of their grievances. To enable them to do so prior notice of the jamabandi dates is given to the villagers. The prayers of the ryots are decided by the jamabandi officer on the spot. He must make a report of the jamabandi proceedings to the Government within 15 days of completing the work.

The Dittum Jamabandi is a preliminary test of village accounts carried out by the Tahsildar before the commencement of the Huzur Jamabandi. It must be completed at least one month earlier to the Huzur Jamabandi. The Dittum Jamabandi is more or less an audit of the previous fasli year's accounts and partly an exercise to bring current fasli year's accounts up-to-date. The records inspected at the time of closing the accounts of the previous year are those shown hereunder:

(1) Receipt book (2) Khirdi or Day Book (3) Khata or Register of holdings (4) Kam-jasti abstract(patti) or statement of increase or decrease (5) taluk land revenue assessment day book or ledger (6) D.C.B. register (7) Kulwar Baki Patti or list of individual defaulters , and(8) Register of other government dues.

While preparing the accounts of the current year, the following records should be examined:1)Current year Khatha Register, 2) Current year Khirdi Register, 3) Records of Rights (RTC) Register,4) Mutation Register,5) Disputed Cases Register,6) Inam Register,7) Statement of Waste Lands,8)Encroachment Cases Register,9)Statement showing Increase or decrease,10) Akarband (Statement showing the Area, Rate of Assessment etc),11) Current year D.C.B, 12)Current year Kulwar Baki Register (Statement of defaulters),13) Register of other Govt. dues (Miscellaneous Recovery).

Besides the above records and registers, such other registers as Standard Register, Village Map, Village Accountant's Diary, Higher

Officer's Inspection Books, etc., should also be scrutinized. It should also be ensured whether all the items of demands concerning land revenue have been accounted for as per rules. A check must be made as to whether statistical information required in connection with economic and administrative purposes have been collected. A comprehensive examination of all these is actually the main aim of the annual jamabandi. A review of the village accountants' annual progress in the implementation of various programmes is also done at the time of Jamabandi. Jamabandi or annual revenue collection system was started during 1900 in old Mysore area.

Recovery of Land Revenue

Payment of land revenue is a paramount charge on the land since times immemorial. According to the Land Revenue Act of 1964, every holder of land is bound to pay it. In the erstwhile Mysore State, land revenue could be paid in four kists or instalments beginning from 1st of January and ending on June 30th. Presently, land revenue may be paid in four instalments before the 20th day of January, February, March and April of every year. This period is called as 'kistu' or collection period. If the amount payable is less than five Rupees, it must be paid in a single instalment before the 20th of January. Land revenue and other dues commence on the 1st of January and close on the 30th June every year. Any installment of land revenue or part thereof which remains unpaid on the last date prescribed shall become arrears of land revenue and the individual concerned a defaulter. The accounts certified by the Deputy Commissioner or the Jamabandi Officer, the amount of assessment and the details concerning the defaulter constitute the evidence. The process of recovery begins with the issue of a demand notice by the Village Accountant during the month of January which is served on the defaulter. If after seven days, the amount outstanding is not realized, the matter will be brought to the notice of the Tahsildar who shall issue orders to restrain the defaulter's movable property, as prescribed in the Karnataka Land Revenue Rules, 1966. Before such property is sold by public auction, a notice should be served on the defaulter by the Deputy Commissioner or an officer authorized on his behalf. If the proceeds from the sale are insufficient for the recovery of the arrears, the Tahsildar may, in addition, take necessary steps to sell any of the defaulter's property to make up for the deficiency.

Remission of Land Revenue

Previous to the introduction of the system of Survey and Settlement, there were no definite rules, concerning grant of remissions of land revenue to the ryots, except that under extraordinarily adverse conditions, remissions used to be granted. The practice continued even after the introduction of the survey and settlement of land revenue. In the year 1907 the government issued special orders concerning both the suspensions and remissions of land revenue. From the year of suspension of collection of land revenue, three years' harvests were taken into consideration before sanctioning remissions. The Deputy Commissioner had powers to issue orders of remission in cases where collection of land revenue remained suspended for two years.

In the erstwhile Mysore State, there existed no definite rules for grant of remissions. It was during the year 1922 that rules for the suspension and remission of land revenue were issued for the first time. These, however, concerned only wet assessment on irrigated lands. The suspended revenues were collected if the next year's harvest was favorable; but remission of suspended revenue was granted if the crops failed in the second year also. The remission rules were being modified from time to time. The existing remission rules are those made in 1966 according to the Karnataka Land Revenue Act 1964.

Rules of Remission of Land Revenue

According to these rules, whenever the Deputy Commissioner of the district has ascertained by enquiries that owing to a partial or total failure or destruction of crops throughout any tract on account of drought or any other cause, he should cause crop-cutting experiments to be conducted in all the areas in such a tract in order to determine the average crop-wise yield per acre. The Tahsildar should conduct crop-cutting experiments in at least 5% of the villages in the tract, while the Revenue Inspector in at least 20% of such villages and the Village Accountant in all the villages under his charge. If the average crop-wise yield per acre is less than 35%, the collection of land revenue remains suspended in full. If the crop-wise yield is above 35% but does not exceed 50%, the collection of 50% land revenue may be suspended. The suspended portion of the land revenue will be collected in the following year along with the land revenue payable for that year as detailed here under.

(1) If the average yield of the crop in the year of collection is 75 percent amount equivalent to one year's land revenue; 2) if the average yield is the less than 62 per cent, 62 per cent of one year's revenue; and 3) if the average yield is less than 62 per cent, no land revenue will be collected.

Consolidation of Holdings : It has been realized long back that to make agriculture a profitable occupation it was necessary to prevent sub-division and fragmentation of lands. In 1931, a committee was appointed by the Government of Mysore to examine the question of sub-division and fragmentation of holdings in the State which found that the average size of an individual holding was 8.1 acre. In the year 1964, the Mysore prevention of Fragmentation and Consolidation of Holdings Act was adopted. The unit of standard minimum area varies from half an acre to four acres according to the classification of lands. No person is allowed to dispose of such a fragment to any other person than the contiguous holder. It cannot be divided further or partitioned. In the scheme of consolidation, there is a provision for payment of compensation to the holder. Every person to whom a fragmented holding is allotted according to the scheme of consolidation obtains a certificate without any stamp duty or registration fee.

Land Reforms

Owing to a persistent demand for examining afresh the tenancy problems in detail and for adoption of a uniform measure throughout the State, the Mysore Tenancy and Agricultural Land Laws Committee was constituted on 10, May 1957 under the chairmanship of B.D.Jatti. After fully examining all aspects of the problem, the Committee submitted its report in September of the same year. The Government then introduced a bill called the Mysore Land Reforms Bill, 1958, in the State Legislature. After a general discussion, the Bill was referred to a Joint Committee of both Houses consisting of 46 members. After thoroughly examining all sections of the Bill, the Committee came up with its report on 25, March 1961. This was approved with minor modifications in November 1961 by the State Legislature and assented to by the President of India in March 1962. After amending certain provisions of the Act in 1965 by Act XIV of 1965 the Land Reforms Act, 1961 (X of 1962) was brought into force with effect from the 2nd October 1965. The enactment had made comprehensive provisions in respect of tenants' rights, ceiling limits of existing holdings, future acquisitions

and payment of compensation. The Land Reforms Act was repeatedly amended in 1966, 1967, 1968, 1970, 1972 and 1974.

The final amendment (1974) introduced far reaching changes in the Act. Accordingly, the slogan 'Land to the tiller' became a reality. It made the agricultural labourers, and the landless Scheduled Castes and Scheduled Tribes people land owners. Besides reducing the ceiling limit on the land to be held by each family, the Act redefined the term 'family' to include a person, his or her spouse and their minor sons and unmarried daughters. Persons with an annual income exceeding Rs.12,000 from non-agricultural sources are barred from purchasing the lands in future except under specified conditions.

Abolition of Tenancy

The tenant-landlord relationship was thus terminated and there would be no future tenancies except in the case of soldiers and seamen. This Act recognizes the rights only of the cultivator to own land. The law permits only those who are carrying on personal cultivation to hold land. To cultivate personally means to cultivate on one's own account, (1) by one's own labour, or (2) by the labour of any member of one's family, or 3) by hired labour or by servants on wages, payable in cash or kind but not in crop share under the personal supervision of oneself or by members of one's family. If any person gives out land on lease in contravention of the law, he stands to lose by forfeiture to the government and the land vests with the government.

Land Tribunals

Section 48 of the Karnataka Land Reforms Act 1961, provides for the constitution of the Land Tribunals, one each for every taluk, consisting of four non-official members nominated by the Government with the Assistant Commissioner as the Chairman. The law lays down that one of the members should be a person belonging to the Scheduled Castes or the Scheduled Tribes. Cases are decided by majority vote and the quorum is a minimum of three but there would be no quorum without the Chairman. For the convenience of the applicants, for every taluk a tribunal is constituted; and, where the workload is heavy, two or more tribunals are constituted for the same taluk. The Tribunal is a quasi-judicial body empowered to conduct a summary enquiry. The dispute between the tenant and the landlord is decided after holding an enquiry. If the tenant applicant is poor, free legal aid is provided to

him through a separate Legal Advice Cell in the Secretariat. This legal cell renders necessary aid to him to fight any adverse orders of the Tribunal or the writ petitions filed by the landlords.

Allotment of Surplus Land

The surplus lands that may rest with the government on the imposition of ceiling may be allotted by the Land Tribunals to dispossessed tenants, landless persons, agricultural labourers, and ex-servicemen whose annual income does not exceed Rs.2,000. However, a reservation of 50% of the surplus land is made in favour of the Scheduled Castes and Tribes.

Land Reforms Appellate Authority

A Land Reforms Appellate Authority at the level of each district had been constituted consisting of a Civil Judge or a Judicial member and an officer of the cadre of a Deputy Commissioner called a revenue member. For every decision or order passed by the Land Tribunal, an appeal under section 118(A) could be filed with the appellate authority. The Appellate Authority could exercise the same powers as one vested in a court of appeal under civil procedure code. Both the Judicial member and the revenue member were hearing the cases and decide the appeals. In case of any difference of opinion with regard to any matter in an appeal the judicial member would place the papers before the Principal Civil Judge, having jurisdiction over the area, who heard on that point only and pronounced his decision. These Appellate Authorities were abolished by the State Government on 8, October 1990.

Disposal of Government Lands

Before independence, there was no clear-cut land grant Rules. As such large tracts of land used to be vacant and uncultivated lands were either given away as rewards for some service rendered or auctioned off. Extension of cultivation was the sole objective. After independence the principle of social justice gained recognition in the disposal of government lands. Land grant rules of various areas were amended from time to time so as to secure justice to the weaker sections of the society in the matter of land grants. In 1958, an attempt was made to introduce a common pattern of land grants throughout Karnataka. In 1968, land grant rules were framed and enforced and the land grant rules of 1950 were done away with. In 1969, the new

Karnataka Land Grant Rules were framed under section 197 of the Karnataka Land Revenue Act, 1964. These rules came into force with effect from 3, May 1969. Order of priority for granting lands are: a) Landless persons residing in the village; b) insufficient holders residing in the village; and c) land less persons residing in the neighbouring villages .

Land granted for agricultural purposes should not be alienated for 15 years and should be brought under cultivation within three years after taking possession; the grantee should personally cultivate the land granted and it should be used only for the purpose for which it is granted. It is the responsibility of the Tahsildar to receive and dispose the land grant applications.

Land Acquisition

Whenever it appears to the government that land in any locality is likely to be needed for any public purpose, a notification to that effect should be published in the official gazette and the Deputy Commissioner of the district should cause public notice of the substance of such notification to be given at convenient places in the said locality. The Land Acquisition Act (Central Act I of 1894) as extended to Karnataka under the Land Acquisition (Karnataka Extension and Amendment) Act, 1961, is the basic law governing acquisition of land by government for public purposes. The Deputy Commissioner should therefore cause the land to be marked out, measured and a plan also to be prepared. Claims for compensation with interest in such lands may be preferred before him. Such notice should state the particulars of the land so needed and should require all persons interested in the said land to appear personally or through an agent before the Deputy Commissioner at the time and place mentioned in the notice and state the nature of the respective interests in the said land, the amount and particulars of the claim for compensation and objections, if any, to the measurements taken, etc.

After the scrutiny and hearing of the aggrieved, the Deputy Commissioner under section 11 may pass an award and take possession of the land which would thereafter vest absolutely with the Government free from all encumbrances. The Land Acquisition (Amendment) Act, 1984, introduced a provision concerning approval of awards. The present monetary limits upto which several officers can approve awards are

the Deputy Commissioner upto Rs.10 lakhs, the Divisional Commissioner up to Rs. 20 lakhs, and the State Government above Rs.20 lakhs.

Other Taxes

Government derives its revenue through taxes, both direct and indirect, its share in Central taxes, etc. Some of the items of the State's revenue comprise excise, commercial taxes, stamp duty, motor vehicle taxes, electricity duty, forest tax, etc. Modifications in the rate structure are made from time to time.

Commercial Taxes : The Commercial taxes department which is a major contributor to the State exchequer administers the following laws. 1) Karnataka Sales Tax Act, 1957. 2) Central Sales Tax Act, 1956. 3) Karnataka Entertainment Tax Act, 1958. 4) Karnataka Agricultural Income Tax Act, 1957. 5) Karnataka Tax on Professions, Trades, and Employment Act, 1976. 6) Karnataka Tax on Luxuries (Hotels and Lodgings) Act, 1976.

Sales Tax : Two enactments, namely, the Karnataka Sales tax Act, 1957 and the Central Sales Tax Act, 1956, cover the sales taxation. The second enactment empowers the states to collect and retain the tax on sale or purchase of Goods within their respective Jurisdiction in the course of inter-state transactions. The scheme of sales tax is a composite single-point and multi-point taxation system. Tax at a single point is levied at one stage only in a series of transactions through which the commodities pass from producers, importers, manufacturers to the final consumer; whereas, a multi-point tax is levied at every stage it passes through the hands of the dealer. The rate of single point varies from 1% to 150%. From 1986, it has risen to 200%. A total of 178 goods out of 293 main goods are taxed under the single-point and the remaining goods are subject to the multi-point levy. The essential commodities are levied at 4%. If intoxicating drinks, not coming under excise tax, shall be levied at 200%.

Under the 1984 Act, which was brought into force from 1st April, a dealer whose annual turnover is Rs.50,000 or more is required to register himself by paying a fee of Rs.200. If the dealer's annual turnover exceeds Rs. 1,00,000 he is liable to pay sales tax. From the year 1985, any dealer with a total turnover of more than Rs.75,000 is required to register by paying a fee of Rs.250/- only. Monthly turn-over statement should be submitted to the department on 20th of every month.

This limit for registration purposes was raised to Rs.100,000 in 1987-88 and to Rs.200,000 from 1990-91. Bars, manufacturers and sellers of liquors are required to adhere to the limit of Rs.100,000

Those dealers with a turnover exceeding Rs.1,50,000 have to pay a turn over tax of 1.50%; dealers with a turnover in excess of Rs.5,00,000 have to pay at a slab rate on composition basis. This tax may also be collected in the form of a multi-point tax. From 1st, April 1986, a tax of 10% is levied on the sale of lottery tickets.

Karnataka Entertainment Tax Act of 1958: Until the end of December 1958, there were several entertainment tax laws in force in various merged areas. From 1st, January 1959, a comprehensive tax act applicable to the whole state of Karnataka came into force. From the same date, the Commercial Tax Department took over the administration of this Act. It provides for the levy of entertainment tax on rates of admission to cinema shows and horse races. drama, musical performances and other amusements are outside the purview of this Act. The tax is collected under three heads, viz., entertainment tax, surcharge and show tax,. The entertainment tax varied from 20% to 35 %

Up till May 15th 1966 by putting the government seals on tickets this tax was collected and remitted to the sales tax department. A surcharge of 25% on entertainment tax show tax was introduced in 1962 on the recommendations of the Resources and Economy Committee with a view to increase the resources of the State. Up to 30th November 1971. surcharge on show tax was levied 50% of the entertainment tax. The surcharge on show tax was increased to 60% in 1971. On each one rupee ticket a surcharge of 10% was levied. The amount collected under the surcharge is credited to the consolidated Fund of the State. For the cinema shows, a show tax is payable besides the entertainment tax. Earlier to the introduction of the 1966 Act (No.XIV), the Government and the Sales Tax Officers were empowered to grant exemptions from the payment of this levy. However, later the Government reserved this power to itself. From 1st, April 2005, a new system of tax known as VAT (Value Added Tax) has been introduced in the State.

Karnataka Agricultural Income Tax Act, 1957: According to the Karnataka Agricultural Income Tax Act, 1957, Income Tax is leviable on 31 commercial crops including 7 plantation crops. The erstwhile

Mysore State had introduced the Agricultural Income Tax in 1955, but it was being levied only on lands growing certain commercial crops; and the minimum taxable income was Rs.4,200 only. After the reorganization of states the agricultural income tax assumed a uniform character. According to a 1983 amendment to the Act, the limit of exemption was raised from Rs.8,000 to Rs.14,000 with retrospective effect from 31-3-1982 applicable only to plantation crops. From 1-4-1985 the taxable limit under the Act was further raised to Rs.20,000.

Profession Tax : Until the year 1976, the tax on profession, trades and callings was being collected by the local bodies. According to the Karnataka Municipalities Act, 1964, the assesses under the Profession Tax were comprised in nine groups. But, according to the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976, the tax came to be levied on professions, trades, callings and employments with effect from 1-4-1976. The rate of profession tax varies with the salary range of the employees; and in regard to traders it is fixed with reference to turn-over. The professional tax of employees is deducted at source every month. The self-employed individuals, however, are expected to pay their tax before 30%, September every year. With effect from 1st, April 1983, Profession tax became payable in respect of persons receiving a basic pay of Rs.1200/- per month or having an income above this limit. Self-employed persons are expected to pay the amount of tax before 30th, April every year. With effect from 1st, August 1985, the dealers registered under the Karnataka Sales Tax Act, 1957, whose total turnover in any year is not less than Rs.75,000, are liable to pay a profession tax of Rs.250 per year. Earlier to this date, the turnover limit, liable to pay profession tax of Rs.100 was Rs.25,000 to Rs.50,000 per year; and those whose turn over was between Rs. 50,000 to Rs.100,000 were liable to pay profession tax of Rs.250 per year.

Luxury Tax: The Karnataka Tax on Luxuries (Hotels and Lodging) Act, 1979, came into force from 1st, June 1979. It provides for levy of tax in respect of luxuries provided in them to any person at the following rates with effect from 1st, August 1985. Where the tariff for providing lodging in a hotel or lodge is Rs.30 or more but less than Rs.150, the luxury tax payable is 10% ; where the tariff ranges between Rs.150 and Rs.250; it is 15%; and, beyond Rs.250, it is 20%.

Stamps and Registration : Bills of exchange, cheques, promissory notes, debt instruments and life insurance policies, etc., are covered by the

Indian Stamps Act. According to the Indian Registration Act, 1908, certain documents must be compulsorily registered. Appropriate is prescribed for registration of documents. The Karnataka Stamps Act is applicable to documents other than the above mentioned instruments. Under it, 55 different types of documents are subject to stamp duty. These are classified under those documents that attract a fixed duty and those documents that attract an advalorem duty. In this the value of the property in question is mentioned in the registered document for which the prescribed stamp paper should be used and separate registration fee paid. The documents which give rise to limited interest over properties, such as mortgage without possession, partition deed, security bond etc., can be written on stamp papers of lower rates. Documents like deed of agreement, affidavit, deed of adoption, etc., can be written on stamp papers of fixed duty. Documents are also classified as judicial and non-judicial documents and regulated under the Karnataka Court Fees and Suits Valuations Act, 1958. The instruments coming under the schedule of the Indian Stamps Act and Karnataka Stamps Act 1958 should be written on non-judicial papers. The Sub-Registrar is entrusted with the work of registration of documents relating to immovable property within his jurisdiction and collection of prescribed fees. He is also responsible for registration of marriages, adoptions and wills. The District Registration Officer looks after the work relating to registration and transfer of immovable property and collection of fees thereof.

Between the years 1831 and 1861 the court fees were paid in cash. The Indian Stamps Act, 1862, that came into force little later, brought in considerable income. After this Act came into force, the responsibility for legal and court fees accounts was entrusted to the Judicial Heads. Several amendments have been introduced to the Act from time to time. The Karnataka Stamp Act is applicable to 55 different documents. They are divided under two kinds. The first is the advalorem tax and the second is the scheduled duty. The documents which are subject to advalorem duty are again classified as conveyance documents and bond rate documents. The conveyance rate is levied on the documents which are transferred with full rights and interests; the documents which create limited interest over properties are charged with bond rate. Between 1957 and 1979 conveyance rate has undergone several enhancements, but the bond rate has not been enhanced until

1962 and it enhanced by 1/3rds only in 1979. The documents like agreements, affidavits, adoption deeds and articles of association are charged with fixed duty. Documents are also categorised as judicial and non-judicial. The stamp duty on judicial documents is regulated under the Karnataka Court Fees and Suits Act, 1958. The instruments falling under the scheduled Department of the Indian Stamps Act have to be written on non-judicial paper.

The Indian Registration Act XVI of 1864 was brought into force in Mysore state on the 1st January 1866, and the amended Act XX of 1866 on the 1st January 1867. Subsequent amendments embodied the various Acts and Regulations passed from time to time. The system of registration of documents was introduced to protect the authenticity and validity of the various kinds of documents. The system also brings in considerable revenue to the State Government. In every taluk a Sub-Registrar office is functioning with jurisdiction over the entire taluk. While Gudibande was only a sub-taluk, the Taluk Sheristedar of Gudibande was the ex-officio Sub-Registrar of that taluk, Since 1989, however, following the reorganisation of the Stamps and Registration Department an independent sub-registrar is functioning from Gudibande also. Personalities like Sir K.P.Puttanna Chetty and Bowring, both of whom later became Deputy Commissioners in the erstwhile Mysore State, had earlier been posted as Registration Officers in the Kolar District. At the taluk level, the sub-registrar also functions as registrar of marriages under the Indian Special Marriages Act. The District Registrar administers the Indian Registration Act, 1908, Indian Stamps Act, 1899, Karnataka Stamps Act, 1957, Karnataka Registration of Societies Act, 1960, and the Indian Partnership Act, 1932. Under the Registration and Stamps Act he also exercises appellate Jurisdiction over the sub-registry offices. So far as registration matters are concerned the District Registrar is responsible to the Inspector General of Registration and Commissioner of Stamps, Bangalore.

At the district level, officers designated as District Registration Officer and Registrar of Societies function as heads of offices of the Department of Registration and Stamps. At the taluk level, the sub-Registry Offices is headed by the sub-registrars. The details of the several acts and rules as revised from time to time, administered by the Department are as follows.

At the taluk level, the sub-registrars, register the documents under the Registration Act 1908 and Karnataka Registration Rules 1965; and stamp duty is levied under the Karnataka Stamps Act, 1957. With a view to prevent the undervaluation of properties, section 45A of the Karnataka Stamp Act was brought into force from 1st, April 1991; and, under section 45B, at the taluk level committees for fixation of market value, have been set up.

The sub-registrar functions as registration officer in respect of marriages under the special marriages Act, 1954, and the Hindu Marriage Act, 1955, at the taluk level. Under the Karnataka Societies Registration Act, 1961, the sub-registrar at the taluk level registered societies. The sub-registrar is also empowered to register firms under the Indian Partnership Act, 1932, at the taluk level.

Under section 45A of the Karnataka Stamp Act, 1957, the District Registrar or Registration Officer is declared as Commissioner of Stamps for the purpose of determining the correct valuation of the documents registered in the office of the sub-registrar. Cases of under valuation are decided by him in the capacity of a quasi-judicial officer. At present there are seven Sub-Registrar offices in the District, administering the following acts:

- 1) The Registration Act, 1908.
- 2) The Karnataka Registration Rules, 1965.
- 3) The Karnataka Stamps Act, 1967 and Rules.
- 4) The Karnataka Court Fees and Suits Valuation Act, 1958, and Rules there under.
- 5) The Indian Partnership Act, 1932.

The Sub-Registrar is entrusted with the work of registration of documents relating to immovable properties in his jurisdiction. He is also the registrar of marriages under the various marriage acts that are in force in the State. The revenue realized after the Karnataka Stamp Act, 1957, was extended to the whole state, under section 45A, is given in table 9.3.

Table 9.3 : Details of Number of Registrations, Applications for search and grant of copies, Stamp duty and Registration fees realized in the district during 1987-88 to 1997-98.

Year	No. of Documents	Search applications	Applications for copies	Stamp duties Rs.	Registration Fees Rs.	Total Rs.
1987-88	19,389	17,418	4,535	14,44,8479	36,40,269	18,08,8748
1988-89	19,093	22,265	5,184	19,19,7931	46,20,036	23,81,7962
1989-90	20,118	17,897	5,017	22,03,1842	49,65,394	26,99,7236
1990-91	19,721	15,799	5,203	27,02,6886	57,85,225	32,81,2111
1991-92	27,900	16,755	5,196	39,87,3904	83,56,410	48,23,0314
1992-93	23,043	19,364	5,218	42,04,0859	86,71,521	50,71,2380
1993-94	24,027	18,499	5,766	43,71,5302	91,19,287	52,83,4589
1994-95	28,887	36,926	4,690	56,65,3772	11,38,2768	68,03,6540
1995-96	32,027	27,265	6,571	96,63,6343	17,95,9304	11,45,95647
1996-97	26,617	32,569	7,347	11,88,62283	18,54,3036	13,74,05319
1997-98	28,399	27,849	6,778	99,39,9995	20,36,6654	11,97,66649

Source : District Stamps and Registration Office, Kolar

The Karnataka Societies Registration Act, 1960, was amended with effect from the year 1990. After this, the fee for registration of societies was raised to Rs.100/- from Rs.50/-; and, the fee for annual audit of accounts was raised from Rs.2/- per annum to Rs.100 per annum. The details of revenue realized there from are shown in table 9.4.

Table 9.4: Societies Registered From 1987-88 to 1997-98 under the Karnataka Societies Registration Act, 1960 and Details of Revenue Realized.

Year	No. of Societies Registered	Revenue Realized
1987-88	111	8,636
1988-89	279	15,785
1989-90	201	16,283
1990-91	321	49,377
1991-92	196	62,780
1992-93	504	76,810
1993-94	145	19,390
1994-95	155	24,100
1995-96	503	99,695
1996-97	252	49,390
1997-98	173	91,980

Source: District Stamps and Registration Office, Kolar

Motor Vehicles Tax : The Motor Vehicle's tax contributes significantly to the state excheques. All type of vehicles plying on roads, such as motor cycles, cars, trucks, contract and stage carriages, private buses, goods transport vehicles and special purpose vehicles like fire extinguishers etc., comes under the purview of this tax. Generally, the tax rates under the Karnataka Motor Vehicles Act and Rules 1958, relate to horse-power in the case of motor cycles, unladen weight in the case of motor cars, carrying capacity in the case of transport vehicles, and number of seats/passengers in case of passenger vehicles.

This department was earlier known as 'Motor Vehicles Department', but is now renamed as the 'Transport Department'. Like in other districts, in Kolar District too the Regional Transport Office is functioning under the Regional Transport Officer. The earlier Motor Vehicles Department was functioning under such laws as the Central Motor Vehicles Act, 1939, the Karnataka Motor Vehicles Act, 1957 and the Karnataka Motor Vehicles Rules, 1957. Later, the Central Motor Vehicles Act was comprehensively amended. Presently, the Karnataka Transport Department is functioning in the Kolar District through its Regional Transport Office. It administers the following laws.

1. The Motor Vehicles Act, 1988,
2. The Motor Vehicles Rules (Central), 1989,
3. The Karnataka Motor Vehicles Rules, 1989,
4. The Karnataka Motor Vehicles Tax Act and Rules, 1957.

Forest Development Tax

Forests are among our vital national assets which are managed as an important revenue earning source. At present, it is functioning as a district office under a Deputy Conservator of Forests who is in control of all the 11 taluks of the Kolar District. The Jurisdiction of the Kolar division is distributed under three Sub-divisions: the Chikkaballapur Sub-division comprises Bagepalli, Gauribidanur, Chikkaballapur and Gudibande Range; the Chintamani Sub-division comprises Chintamani, Shidlaghatta, and Srinivasapur range; and the Malur Sub-division comprises the Malur, Kolar, Bangarpet and Mulabagilu range.

The District Forest Office is headed by a Deputy Conservator of Forests who is assisted by an Assistant Conservator of Forests. In the Su-divisions, an Assistant Conservator of Forests and at the taluk level,

the Range Forest Officers look after the forests. The following laws are administered by the Forest Department.

- 1) The Karnataka Forest Act, 1963, 2) The Karnataka Wild Life Preservation Act, 1972, 3) The Karnataka Tree Preservation Act, 1976, 4) The Forest conservation Act, 1980.

Table 9.5 : Amount Realized Through Disposal of Forest Produces

Year	Amount Realised Rs. in lakhs
1990-91	27.972
1991-92	8.661
1992-93	18.739
1993-94	17.004
1994-95	21.337
1995-96	23.919
1996-97	31.284
1997-98	20.018

Source : Department of Forests, Kolar

Table 9.6: Collections of Revenue from Different Sources of the Forest Department in Kolar District (Rs. in lakhs)

Taluk	Year	Roadside Tamarind Crop	Tamarind Sitaphal Crop of Topes	Tangadi bark	Minor Forest Products
Kolar	1994-95	0.256	4.118	-	-
	1995-96	0.336	-	0.10	-
	1996-97	-	3.628	-	0.070
	1997-98	0.420	-	-	0.850
Gudibande	1994-95	0.050	-	1.218	-
	1995-96	-	-	0.310	0.150
	1996-97	-	-	-	-
	1997-98	0.040	-	0.056	0.150
Gauribidanur	1994-95	0.165	-	2.218	-
	1995-96	0.160	-	0.750	-
	1996-97	-	-	-	-
	1997-98	0.160	-	1.640	0.060

Taluk	Year	Roadside Tamarind Crop	Tamarind Sitaphal Crop of Topes	Tangadi bark	Minor Forest Products
Chikkaballapur	1994-95	0.168	- 6.250	- -	-
	1995-96	0.100	- 2.550	- 1.280	-
	1996-97	-	- -	- -	0.085
	1997-98	0.140	- 3.608	0.320 0.350	-
Chintamani	1994-95	-	- 0.650	- -	-
	1995-96	0.093	- 0.210	- 0.40	-
	1996-97	-	- -	- 0.40	-
	1997-98	0.160	- 0.620	- 0.40	-
Bagepalli	1994-95	0.32	- 1.258	- -	-
	1995-96	0.328	- 0.950	- -	-
	1996-97	-	3.60 -	0.350 -	0.095
	1997-98	0.300	- -	- -	-
Bangarpet	1994-95	0.166	1.421 -	- -	-
	1995-96	0.336	4.103 -	- -	-
	1996-97	-	- -	0.560 -	0.022
	1997-98	0.452	- 0.011	- 0.020	-
Malur	1994-95	0.062	3.086 -	- -	-
	1995-96	0.213	0.375 -	- 0.390	-
	1996-97	-	- -	- -	0.025
	1997-98	0.210	- -	- 0.400	-
Mulabagilu	1994-95	0.185	- 0.380	- -	-
	1995-96	0.166	- 0.300	- -	0.670
	1996-97	-	0.320 -	- -	0.050
	1997-98	0.22	- -	- 0.010	-
Shidlaghatta	1994-95	0.110	- 0.650	- -	-
	1995-96	0.150	- 0.170	- 1.150	-
	1996-97	-	2.850 -	- -	0.016
	1997-98	0.110	- 0.778	- 1.620	-
Srinivasapur	1994-95	0.320	- 1.526	- -	-
	1995-96	0.450	- 1.060	- 0.900	-
	1996-97	-	0.600 -	- -	0.080
	1997-98	0.52	- 1.405	- 0.030	1.00

**Table 9.8 : Revenue Collections of the District Registrar's
Office and Sub-Registrars' Offices during 1997-98**

Name of Office Documents	No. of Rs. Registered	Stamp Fee Fee	Registration Rs.	Total Rs.
District Registrar's Office Kolar	-	5,08,196	1,75,055	6,86,251
Sub-Registrar's Office, Kolar	3,985	1,96,41,096	39,63,720	2,36,04,816
Sub-Registrar's Office, Bangarpet	4,206	14,25,760	29,72,273	1,72,29,733
Sub-Registrar's Office, Malur	2,231	1,09,42,564	22,61,150	1,32,03,714
Sub-Registrar's Office, Mulabagilu	2,190	70,28,651	13,27,091	83,55,742
Sub-Registrar's Office, Srinivasapura	2,950	64,61,044	14,31,630	78,92,674
Sub-Registrar's Office, Chintamani	3,839	1,07,17,306	22,50,316	1,29,67,622
Sub-Registrar's Office, Shidlaghatta	2,194	73,15,717	13,88,918	87,04,635
Sub-Registrar's Office, Chikkaballapur	2,590	91,16,842	19,52,963	1,10,69,805
Sub-Registrar's Office, Gauribidanur	2,962	76,79,861	15,72,172	92,52,033
Sub-Registrar's Office, Bagepalli	2,089	45,26,304	9,57,706	54,84,010
Sub-Registrar's Office, Gudibande	771	12,04,744	3,23,552	15,28,296
Total	30,007	9,93,99,995	2,05,76,546	11,99,76,541

Source: Office of the District Registrar, Kolar

**Table 9.8 : Revenue Collections of the District Registrar's
and Sub-Registrar's Office in the year 1998-99**

Name of Office	No. of Documents Registered	Stamp Fee Rs.	Registration Fee Rs.	Total Rs.
District Registrar's Office Kolar	-	10,26,913	2,14,415	12,41,328
Sub-Registrar's Office, Kolar	4,178	2,24,02,083	41,72,786	2,65,74,869
Sub-Registrar's Office, Bangarpet	4,582	1,58,57,128	29,90,083	1,88,47,211
Sub-Registrar's Office, Malur	3,042	1,40,76,818	23,86,717	1,64,63,535
Sub-Registrar's Office, Mulabagilu	2,669	85,31,814	17,54,622	1,02,86,436
Sub-Registrar's Office, Srinivasapura	2,710	76,11,703	15,85,139	91,96,842
Sub-Registrar's Office, Chintamani	5,277	1,34,11,334	28,12,351	1,62,23,685
Sub-Registrar's Office, Shidlaghatta	2,318	74,68,853	14,03,735	88,72,588
Sub-Registrar's Office, Chikkaballapur	2,904	1,09,24,512	22,70,749	1,31,95,261
Sub-Registrar's Office, Gauribidanur	4,031	90,24,991	17,57,350	1,07,82,341
Sub-Registrar's Office, Bagepalli	2,408	46,06,920	9,14,193	55,21,113
Sub-Registrar's Office, Gudibande	573	11,15,765	2,32,817	13,48,582
Total	34,692	11,60,58,834	2,24,94,957	13,85,53,791

Source : Office of the District Registrar, Kolar

**Table 9.9 : Revenue Collections of the District Registrar's Office
and Sub-Registrars' Offices during 1999-2000**

Name of Office	No. of Documents Registered	Stamp Fee Rs.	Registration Fee Rs.	Total Rs.
District Registrar's Office Kolar	-	21,36,077	4,02,855	25,38,932
Sub-Registrar's Office, Kolar	4,189	2,06,91,759	39,75,394	2,46,70,153
Sub-Registrar's Office, Bangarpet	4,954	1,69,94,387	32,96,039	2,02,90,426
Sub-Registrar's Office, Malur	2,854	1,16,05,650	21,00,867	1,37,06,517
Sub-Registrar's Office, Mulabagilu	2,741	68,78,613	14,23,501	83,02,114
Sub-Registrar's Office, Srinivasapura	3,053	61,32,923	13,60,839	74,93,762
Sub-Registrar's Office, Chintamani	5,234	1,22,05,512	25,17,941	1,47,23,453
Sub-Registrar's Office, Shidlaghatta	2,313	65,33,334	13,23,720	78,57,054
Sub-Registrar's Off., Chikkaballapur	2,291	89,98,571	18,03,969	1,08,02,540
Sub-Registrar's Office, Gauribidanur	2,919	80,14,205	15,76,015	95,90,220
Sub-Registrar's Office, Bagepalli	2,150	39,59,133	7,64,020	47,23,153
Sub-Registrar's Office, Gudibande	618	11,46,594	2,43,324	13,89,918
Total	33,316	10,52,99,758	2,07,88,484	12,60,88,242

Source: Office of the District Registrar, Kolar

**Table 9.10 : Revenue Collections of the District Registrar's Office
and Sub-Registrars' Offices in the year 2000-01**

Name of Office	No. of Documents Registered	Stamp Duty Rs.	Registration Fee Rs.	Total Rs.
District Registrar's Office Kolar	-	19,91,359	5,36,370	25,27,729
Sub-Registrar's Office, Kolar	4,424	2,10,11,220	50,59,958	2,60,71,178
Sub-Registrar's Office, Bangarpet	5,369	1,50,50,620	37,44,118	1,87,94,738
Sub-Registrar's Office, Malur	2,678	1,30,10,385	25,70,281	1,55,80,666
Sub-Registrar's Office, Mulabagal	2,567	80,40,455	20,09,485	1,00,49,940
Sub-Registrar's Office, Srinivasapura	2,697	1,06,98,576	21,91,991	1,28,90,570
Sub-Registrar's Office, Chintamani	4,655	1,16,88,997	30,68,327	1,47,57,324
Sub-Registrar's Office, Shidlaghatta	2,919	63,21,817	16,35,242	79,57,059
Sub-Registrar's Office, Chikballapur	2,225	87,11,817	21,09,830	1,08,21,107
Sub-Registrar's Office, Gauribidanur	3,152	79,68,052	19,04,113	98,72,165
Sub-Registrar's Office, Bagepalli	1,828	39,64,975	10,11,742	49,76,717
Sub-Registrar's Office, Gudibande	0,574	10,65,224	3,29,815	13,95,039
Total	33,088	10,95,22,957	2,61,71,275	13,56,94,232

Source : District Registration office, Kolar

Table 9.11 : Revenue Collections of the District Registrar's Office and Sub-Registrars' Offices in the year 2001-02. Head of Account 0030.

Name of Office	No.of Documents Registered	Stamp Fee Rs.	Registration Fee. Rs.	Total Rs.
Dist. Registrar's Office, Kolar	-	7,55,349	1,10,161	8,65,510
Sub-Registrar's Office, Kolar	5,403	2,24,95,712	54,78,224	2,79,73,936
Sub-Registrar's Office, Bangarpet	7,781	1,78,25,140	41,16,274	2,19,41,414
Sub-Registrar's Office, Malur	3,280	1,50,70,733	29,16,274	1,79,84,338
Sub-Registrar's Office, Mulabagilu	3,852	90,91,205	22,31,695	1,13,22,900
Sub-Registrar's Office, Srinivasapura	3,823	77,09,687	18,53,015	95,62,702
Sub-Registrar's Office, Chintamani	6,921	1,32,14,728	31,11,555	1,63,26,283
Sub-Registrar's Office, Shidlaghatta	3,593	81,16,378	19,02,440	1,00,18,818
Sub-Registrar's Office, Chikkaballapur	3,061	90,46,128	21,57,639	1,12,03,767
Sub-Registrar's Office, Gauribidanur	4,225	91,61,597	21,62,383	1,13,23,980
Sub-Registrar's Office, Bagepalli	3,824	41,39,243	10,35,346	51,74,589
Sub-Registrar's Office, Gudibande	1,254	12,56,480	3,11,000	15,67,480
Total	47,017	11,78,82,380	2,73,83,337	14,52,65,717

Source : District Registrars' office, Kolar

**Table 9.12 : Revenue Collections of the District Registrar's Office
and Sub-Registrars' offices during 2002-03**

Name of Office	No. of Documents Registered	Stamp Duty Rs.	Registration Fee Rs.	Total Rs.
District Registrar's Office, Kolar	-	7,67,598	1,08,710	8,76,308
Sub-Registrar's Office, Kolar	4,938	2,39,14,108	59,88,373	2,99,02,481
Sub-Registrar's Office, Bangarpet	5,260	2,07,36,158	48,42,357	2,55,78,515
Sub-Registrar's Office, Malur	3,731	1,57,05,967	37,86,908	1,94,92,875
Sub-Registrar's Office, Mulabagilu	3,141	79,20,863	20,34,345	99,55,208
Sub-Registrar's Office, Srinivasapura	4,659	79,72,155	20,87,841	1,00,59,96
Sub-Registrar's Office, Chintamani	6,464	1,45,83,999	37,99,115	1,83,83,114
Sub-Registrar's Office, Shidlaghatta	2,804	69,40,710	19,05,625	88,46,335
Sub-Registrar's Off., Chikkaballapur	2,611	1,02,94,971	25,58,530	1,28,53,501
Sub-Registrar's Office, Gauribidanur	3,999	96,09,991	28,36,359	1,24,46,350
Sub-Registrar's Office, Bagepalli	2,530	41,35,279	11,03,280	52,38,559
Sub-Registrar's Office, Gudibande	639	9,91,505	2,74,980	12,66,485
Total	40,776	12,35,73,324	3,13,26,423	15,48,99,747

Source: District Registrars' office, Kolar

**Table 9.13 : Details of Revenue of the Kolar District
from 1997-98 to 2002-03**

Year	No. of Documents Registered	Stamp Fee Rs.	Registration Fee	Total Rs.
1997-1998	30,007	9,93,99,95	2,05,76,546	11,99,76,541
1998-1999	34,692	11,60,58,834	2,24,94,957	13,85,53,791
1999-2000	33,316	10,52,99,758	2,07,88,484	12,60,88,242
2000-2001	33,088	10,95,22,957	2,61,71,275	13,56,94,232
2001-2002	47,017	11,78,82,380	2,73,83,337	14,52,65,717
2002-2003	40,776	12,35,73,324	3,13,26,423	15,48,99,747

Head of Account - 0070

Year	Taxes Head of Account Societies 007060800007	Collected Head of Account Trading Societies 14750020002
1997-1998	91,980	14,285
1998-1999	52,440	11,410
1999-2000	57,450	7,950
2000-2001	4,74,250	8,050
2001-2002	6,52,870	8,830
2002-2003	5,74,575	1,16,750

Source : District Registrar's Office, Kolar

**Table 9.14 : Details of Taxes Collected by the Commercial Tax
Department from 1987-88 to 2000-01**

Year	KST/CST	Karnataka Entry Tax	Profession Tax	Entertainment Tax
1	2	3	4	5
1987-88	-	-	-	-
1988-89	-	-	-	-
1989-90	8,73,433-07	6,10,013-90	1,97,804-00	-
1990-91	67,47,433-13	6,93,550-39	2,81,465-90	-
1991-92	70,05,973-93	12,21,751-60	2,29,690-50	17,410-00
1992-93	71,75,055-35	14,61,265-75	3,48,141-00	22,964-00

1993-94	72,61,628-77	16,81,536-84	3,99,442-00	-
1994-95	95,08,280-68	10,54,005-10	4,88,226-00	-
1995-96	96,04,400-00	9,31,090-00	4,92,335-00	-
1996-97	1,59,27,628-00	9,65,442-00	4,59,646-00	17,850-00
1997-98	1,49,76,872-00	43,69,756-00	6,21,674-00	92,240-00
1998-99	58,81,689-00	34,39,926-00	6,07,013-00	43,892-00

Table 9.15 : Details of Revenue Collections in the District from the two Sub-offices and three Inspection Stations for the years 1995-96 to 2000-01

Year	Revenue Collections In Rs.
1995-1996	6,50,93,598-00
1996-1997	6,39,19,151-00
1997-1998	7,50,26,613-00
1998-1999	6,97,61,279-00
1999-2000	8,00,60,871-00
2000-2001	8,55,41,056-00

Source : Commercial Taxes Department, Kolar

CENTRAL TAXES

Income Tax

The Income Tax office started functioning in the Kolar district from 1950. For the convenience of tax administration, the district is divided into Kolar ward- I and Kolar ward - II, and both the wards are located in the Kolar City itself. Kolar Ward I comprises of the taluks of Bagepalli, Gudibande, Kolar, Malur, Mulbagilu, Shidlaghatta, Srinivasapur and the city of Bangarpet; and, Kolar ward II comprises of the taluks of Bangarpet (excluding the city of Bangarpet), Chintamani, Chikkaballapur, and Gauribidanur. The following statement exhibits the details of the Income Tax, Wealth Tax and Gift Tax Collections made in the Kolar District from 1996-97 to 2000-2001.

Financial Year	Amount of Tax collected (In Rupees)
1996-1997	8,63,00,000
1997-1998	10,71,00,000
1998-1999	5,48,49,779
1999-2000	8,15,42,452
2000-2001	12,83,28,630

Source: Income Tax Department

List of Deputy Commissioners of Kolar District From 1944 to 2004

Name of the Deputy Commissioners	Duration of Stay	
	From	To
Sri. Gurudutt	18-08-1944	10-09-1946
Sri George Matthan	11-09-1946	28-07-1948
Sri T. Rangamallalah	29-07-1948	24-07-1950
Sri K. Tipparudraiah	25-07-1950	20-07-1951
Sri K. Narayanaswamy	20-07-1951	20-04-1952
Sri K.P. Ramanathaiah	21-04-1952	12-10-1952
Sri B.M. Abu Bakar	13-10-1952	31-08-1956
Sri V. Byrappa	31-08-1956	15-10-1957
Sri N. Lakshmana Rao	16-10-1957	04-11-1959
Sri M.H. Parthasarathy	05-12-1959	26-07-1962
Sri S. Nanjundaiah	26-07-1962	07-08-1965
Sri A. Muniswamy Gowda	08-08-1965	14-09-1966
Sri Y. Rupla Naik	15-09-1966	11-05-1968
Sri S. Ubedullah	20-05-1968	17-06-1970
Sri A. Ravindra, IAS	17-06-1970	9-08-1971
Sri R. Shankarappa IAS	9-08-1971	20-08-1973
Sri M.G. Paramashivaiah, IAS	20-08-1973	07-09-1974
Sri D. Nagashetty, IAS	07-09-1974	01-09-1976
Sri H.K. Shivananda, IAS	01-09-1976	31-05-1979
Sri P.S.V. Rao, IAS	01-06-1979	7-01-1981
Sri H. Basavaiah, IAS	09-01-1981	24-02-1983

Sri Narendra Singh, IAS	25-02-1983	16-05-1985
Sri B. Eswarappa, IAS	23-05-1985	22-05-1986
Sri D. Tangaraj, IAS	23-05-1986	21-09-1988
Sri C. Shashikantha Rao, IAS	25-10-1988	14-06-1989
Sri K.Keshava Rao, IAS	14-06-1989	31-05-1990
Sri D.C. Prasad, IAS	01-06-1990	25-03-1991
Sri T.Timme Gowda, IAS	25-03-1991	06-06-1992
Sri Sanjay Das Gupta, IAS	18-06-1992	20-07-1994
Dr. S.Subrahmanya, IAS	20-07-1994	30-10-1995
Smt. Renuka Chidambaram IAS	03-11-1995	26-05-1997
Sri Mahommad Sanaullah, IAS	26-05-1997	15-05-1998
Sri Syed Jamir Pasha, IAS	16-05-1998	08-06-2001
Sri K.Keshavachari, IAS	08-06-2001	17-03-2002
Sri D.N.Nayak, IAS	27-03-2002	18-02-2003
Sri B.S.Rama Prasad, IAS	05-03-2003	11-08-2003
Sri G.N.Nayak, IAS	24-09-2004	-

**Statement showing details of Land Revenue Demand and Collection
in the District from 1995-96 to 2000-01 (In Rupees) Part 1.**

Name of Taluk	1995-96		1996-97		1997-98	
	Demand	Collection	Demand	Collection	Demand	Collection
Kolar	3,26,770	2,30,742	4,36,527	3,73,262	1,51,853	1,51,853
Gudibande	40,427	40,427	50,103	50,103	70,410	9,278
Gauribidanur	5,55,789	5,55,789	5,21,218	5,21,218	5,10,147	3,35,675
Chikkaballapur	4,87,231	3,89,842	3,97,576	3,51,269	3,00,255	1,82,152
Chintamani	10,65,283	9,49,288	15,147,32	14,27,643	8,78,392	2,50,127
Bagepalli	6,86,921	6,17,062	4,65,176	3,57,685	3,82,041	3,55,505
Bangarpet	6,18,598	6,40,267	6,64,309	6,64,309	5,46,841	2,18,868
Malur	2,12,093	2,02,162	1,08,282	4,47,594	13,36,734	3,26,032
Mulabagilu	9,28,103	6,27,203	7,20,529	6,17,728	73,88,49	5,37,002
Shidlaghatta	5,78,521	4,27,332	4,92,539	3,50,153	6,92,785	5,50,399
Srinivasapura	4,55,708	4,55,708	8,01,480	8,01,480	5,16,962	3,86,307
Total	59,55,444	51,35,822	61,72,471	59,62,444	61,25,260	33,661,198

Part 2.

Name of Taluk	1998-99		1999-2000		2000-01	
	Demand	Collection	Demand	Collection	Demand	Collection
Kolar	3,56,882	3,30,173	3,55,522	75,357	3,05,371	2,57,973
Gudibande	49,595	49,595	36,345	33,053	53,689	53,689
Gauribidanur	5,34,090	5,34,090	5,23,283	3,36,915	4,87,831	4,96,230
Chikkaballapur	4,02,339	4,49,551	4,37,894	3,56,061	3,72,680	2,86,556
Chintamani	10,188,90	8,97,086	4,44,084	4,69,947	6,74,173	7,07,281
Bagepalli	5,03,586	5,03,586	3,84,842	1,06,421	6,86,592	5,86,522
Bangarpet	5,68,155	4,69,095	39,5854	1,73,455	2,63,943	3,64,321
Malur	23,49,826	3,57,232	4,50,065	2,86,514	3,25,593	4,51,851
Mulabagilu	6,44,836	6,38,813	3,43,544	2,88,910	4,88,094	4,88,094
Shidlaghatta	6,58,383	5,55,392	4,26,150	3,09,510	3,10,483	2,098,039
Srinivasapura	48,99,26	5,97,814	1,61,130	1,83,897	9,37,725	8,40,103
Total	75,76,508	53,82,427	39,59,113	26,200,40	49,06,174	18,33,659

Source: Office of the Deputy Commissioner, Kolar
