

## CHAPTER IX

### ADMINISTRATION AND REVENUE

To begin with, the objectives of the General Administration are mainly two, namely, safeguarding the lives and properties of the people and the realization of revenue imposed for meeting the expenses connected with them. As existing at present, the General Administration is essentially concerned with Land Revenue, Excise, Stamps and Registration which are tax-gathering departments or agencies, and Police and Jails which are engaged in providing security to people and property. Formerly, the Public Works Department, engaged in the construction of roads, bridges and public buildings and their maintenance, was another important department in the Government.

The spread of education and the consequent political awakening gradually gave rise to demands for the setting up of such 'nation-building' departments as Education, Health, Agriculture and Co-operation, etc. During the twenties and thirties of the last century, such emphasis was laid on the growth of these departments. After the attainment of freedom an all out effort was made to establish a 'Welfare State' driven largely by socialistic economic ideology.

Until the year 1939, the area now comprising the Mandya district formed part of the Mysore district. The development of irrigation following the construction of the Visweswaraiah canal increased the responsibilities of the Deputy Commissioner and his staff. So long as the area formed part of the

Mysore district, which was then the biggest district in the state, administrative efficiency was a casualty. The large number of departments that demanded the attention of the inspecting authorities was the root cause of the trouble. For efficient administration the division of the Mysore District became imperative. Realizing that, the Government of Mysore created the Mandya district by a division of the Mysore district by issuing a notification of 1<sup>st</sup> July, 1939.

For administrative convenience the Mandya district is included within the Mysore Division along with the districts of Mysore, Chickmagalur, Hassan, Kodagu, Dakshina Kannada and Chamaraja Nagar. There are two revenue sub-divisions in the district, with headquarters at Mandya and Pandavapura towns. The Mandya sub-division comprises of the taluks of Mandya, Malvalli and Maddur; and the Pandavapura sub-division comprises the taluks of Pandavapura, Krishnarajapet, Nagamangala and Srirangapattana. The above-mentioned taluks are divided and sub-divided respectively into several hoblis and villages.

In the following pages an endeavour is made to give an account of the administrative history of the Mandya district and to trace the changes that have been introduced from time to time in the system of administration; the functions, powers and responsibilities of the several grades of officers from the Regional Commissioner to the Gram Panchayat are discussed.

### **Regional Commissioner**

Under a Special recommendation by the Administrative Reforms Commission the office of the Divisional Commissioner was abolished by the Government order in 6th May 2003 (Land Act column No.21). Subsequently no substitute arrangements were made to introduce administrative control over the taluk, sub-division or District level. But, according to the recommendations of the Administrative Reforms commission, the Secretary to Revenue department was entrusted with the powers to function as the authority to deal with the proposals of the Deputy Commissioners in the absence of the Divisional Commissioner and also to create a special post of Commissioner (Land Reforms and Land Revenue). Later on instead of continuing with the two posts of Secretary (Revenue) as per the commission's recommendations a new post of commissioner (Land Reforms and Land Revenue) was to be created instead of continuing the two posts of Secretaries on the other hand the abolition of the Divisional Commissioner had resulted in the problems given in the next page.

1. The deteriorating and effective Administrative control over the taluks and Districts had reached a dangerous point.
2. Since the Divisional Commissioner was exercising greater amount of administrative control over the sub-ordinate officers under several Rules and Regulations several such disposals went pending.
3. The Divisional Commissioner was exercising several acts in disposing of several appeals and revision even under the constitutionally given powers vested with him. These magisterial functions of the Divisional Commissioner went pending as a consequence of its abolition.

Due to the reasons explained above and also due to several administrative reasons. The Government considering the need to revive this important office and as per the G. O. No : KamE 09 BMM 2003, Dated 08-09-2005. The four Regional Commissioner's offices were created one each at Bangalore, Mysore, Gulbarga and Belguam with the necessary sub-ordinate staff. Accordingly with immediate effect the post of the secretary (Land Reforms, Stamps and Registrations Muzrai and Land Records) has been abolished. Under this order the Mandya District is under the administrative control of the Regional Commissioner Mysore. The Regional Commissioner is functioning. Under the Principal Secretary Revenue Department and exercises Powers as indicated in the Annexure-I. He will be the controlling Authority with regard to all properties. Under the Revenue and Muzrai Department both within and in other States. He will be exercising special powers with regard to the execution, control, office location, endowments, salary of the subordinate staff etc., as per the indications in the Annexure-I. These posts of the Regional Commissioner are to be filled by deputation from the Cadre of Indian Administrative Services. The powers and functions of the Regional Commissioner are given in Annexure-I.

### **Annexure-I**

#### **I Executive Powers**

The Regional Commissioner's carry out following functions

1. As the head of the Revenue Administration in the Region he has management of Human Resources in the Revenue Department maintenance of Staff. Development, training and execution.
2. Being the head of the Revenue Administration he is also the Chief co-ordinating and controlling authority regarding the administration of the district, sub-division, Taluk, Hobli and Village level Revenue collection and Auditing of Accounts, Managing Annual Inspection holding

Surprise Inspection and Verification and compulsorily conducting annual *Jambandi*.

3. Powers exercised by the Divisional Commissioner under several Rules and Acts in accordance with the constitutional (Revenue Laws and disciplinary proceedings) provisions. In a nutshell, it may be said that his functions as supervisory, controlling, co-ordinating, appellate & revisional.
4. The Regional Commissioner is vested with various statutory functions and powers. The statutory powers can be conferred specifically by provisions in the Karnataka Land Revenue Act 1964 and by provision in the rules or by delegation of the powers of the State Government to the Regional Commissioner.
5. Regional Commissioner is also functioning as the supervisory authority with regard to assessing the stamps and registrations fee, Land survey, Maintenance of Land Records, administrating and controlling of Muzrai officer and such other controlling related works in the Region.
6. **Inspecting Authority** : He has to meticulously supervise and conduct periodical Inspections regarding the proper implementation of government works in accordance with the rules and regulations effected by the authority from time to time.
7. He being the utmost administrative authority in the region has to be vigilant and bestow his attention in organising relief measures, when natural calamities like floods and draughts occur.
8. With the formation of Zilla Parishath with effect from 1987 the development functions of the Regional Commissioner have been transferred to the Zilla Parishath.
9. It is the responsibility of the Regional Commissioner to undertake the periodical implementation of the Development activities of all the departments coming under his purview in the region.
10. In case of lapsesided progress in executing the schemes and programmes both physical and financial the regional commissioner has to initiate disciplinary action against the concerned department heads. He should also give proper guidance & direction for the completion of the various State schemes and programmes. In doing so he will be assisted by the Chief Secretaries & Secretaries and also the heads of department in the region.
11. He has to conduct periodical inspection and investigation in matters relating to development.

### **Deputy Commissioner**

The Mandya district has two sub-divisional offices each under an Assistant Commissioner, also styled sub-Divisional Officer. The Deputy Commissioner supervises the work of both the sub-divisional offices. The Deputy Commissioner is charged with the duties pertaining to law and order, assessment and collection of Land Revenue, implementation of development programmes, and redressal of public grievances. He oversees all affairs connected with government lands in the district and acts as a guardian of all private lands therein. He has the powers of collecting and accounting of all revenues from agricultural as well as non-agricultural lands. His powers under the Land Revenue Act are quite extensive. Under relevant Acts and Rules, the Deputy Commissioner exercises his powers to determine and collect water rates, tolls, etc. He is responsible for realizing and accounting of any kind of land revenue due either to the State or Central Government. He has the power of collecting any arrears of land revenue from any defaulter. Preservation of land records is one of his functions. He is empowered to enforce obedience to the various provisions of the Land Revenue Act, Land Reforms Act, Land Acquisition Act and Irrigation Act. In the capacity of executive magistrate, the Deputy Commissioner settles revenue cases. As the district magistrate, he is responsible for maintaining law and order. Though the district level offices of such departments as Health, Education, Social Welfare, Welfare of Backward Classes and Minorities etc., have their own officers, the Deputy Commissioner is responsible for their efficient functioning. He is empowered to co-ordinate and guide these departments within his district. His responsibilities also include implementation of such social security measures as payment of monthly pension to aged widows, maternity allowance to expectant mothers and stipends to physically challenged persons. He exercises supervision over the distribution of food and civil supplies. The Deputy Commissioner is vested with authority to make arrangements for smooth conduct of elections to parliament, State Legislature and Local Bodies starting with registration of voters and ending with declaration of results. Though municipalities and other local bodies are not under his direct administration, the Deputy Commissioner does exercise some supervision over their working. The functioning of local bodies like the Gram Panchayat is regulated through the District Development Institute.

In addition, the Deputy Commissioner is expected to manage such emergencies or calamities as floods, droughts, accidental fires, etc. In such

situations the Deputy Commissioner co-ordinates the activities of various departments and takes suitable measures to provide relief to the affected population and minimize their sufferings.

As the chief representative of the Government in the district, the Deputy Commissioner endeavours to implement the small savings scheme. He also functions as the Deputy Development Commissioner and inspects the development programmes in the district. He also acts as Chairman, District Co-ordination Committee of Officers; Chairman, District Regional Transport Authority; Chairman, District Family Planning Scheme; and Chairman, District Development Council. He is also the head of the District Treasury.

### **Revenue Functions**

The assessment on land is generally of three kinds: 1) agricultural assessment; 2) non-agricultural assessment; and 3) miscellaneous. The regular and timely collection and account of all such revenues vests with the Deputy Commissioner. He is vested with sweeping powers under the Land Revenue Act and Rules in respect of water rates and irrigation, etc. Besides the duties relating to the administration of land revenue, the Deputy Commissioner is permitted to exercise various powers under several Acts and Rules like the Land Reforms Act, Land Acquisition Act, Religious and Charitable endowments Act, Irrigation Act, Excise Act, Public Health Act, Distribution of Essential Commodities Act, the Old Age Pension Rules and the Freedom Fighters Welfare Rules, etc. While adjudicating on revenue cases, he has to function as a Quasi-Judicial officer. All the muzrai institutions of the district are subject to his control.

### **Judicial Functions**

In his capacity as the District Magistrate (DM) the Deputy Commissioner is responsible for the maintenance of law and order in the district. Consequent on the separation of the judicial and revenue functions, the District Magistrate is prevented from dispensing justice in the trial process. However, by virtue of being the executive magistrate in the district he enjoys extensive powers under the Criminal Procedure Code (Cr.PC) and the Karnataka Police Act in connection with the maintenance of Law and Order. As the District Magistrate, he is allowed under certain circumstances, when the public peace is severely threatened, to exercise control over the district police force. He also exercises supervisory power over the administration of Jails and Lockups within the district. The Deputy Commissioner is empowered to resort to laws

for preventive detention or order arrest of persons in the interest of public security. He is responsible for the enforcement of the provisions of the untouchability Offences Act and the proper implementation of various instructions of the government relating to issue of Visas, Passports, etc. The Deputy Commissioner also exercises various powers available to him under the following Acts and Rules as amended from discharge of his duties.

The Karnataka Land Revenue Act, 1964 and 1966; Karnataka Land Grant Rules, 1969; Karnataka Land Reforms Act, 1961; Karnataka Debt Relief Act, 1976 and 1980; Karnataka Scheduled Castes and Scheduled Tribes (Prohibition of Transfer of Certain Lands) Act, 1979 (2 of 1979); Karnataka Prevention of Fragmentation and Consolidation of Holdings Act, 1966; Karnataka Village Offices Abolition Act, 1961; Karnataka Irrigation (Levy of Betterment Contribution and Water Rate) Act, 1957; Karnataka Forest Act, 1963; Karnataka Rent Control Act and Rules; Karnataka (Religious and Charitable) Inams Abolition Act, 1955; Karnataka Land Acquisition (Karnataka Amendment and Validation) Act, 1967; Representation of People's Act, (1952), ; Karnataka Rice Processing Industries Act; Karnataka Wakfs Board Act, 1976; Karnataka Police Act, 1963; Karnataka Cinematography (Regulation) Act, 1964 ; Karnataka Treasury Code; Cement Control Act; Indian Emergency Act; Criminal Procedure Code; Civil Procedure Code, ; Indian Citizenship Act, 1955; Petroleum Act, ; Karnataka Kerosene Licensing Order; Karnataka Essential Articles (Control) Act, 1994; Indian Arms Act, 1959; Indian Explosive Substances Act and Rules, 1884; Even Karnataka Municipalities Act, 1964; Indian Mentally Retarded Persons Act, 1912; Printing Presses and Registration of Books (Karnataka Amendment) Act, 1972; Transfer of Partnership Act; Handbook on Muzrai Matters; and Abolition of Bonded Labour Act, 1976.

Even after the establishment of the Zilla Parishads (Zillah Panchayats), the Deputy Commissioner, being the representative of the Government in the district, attends to certain functions connected with developmental activities such as (1) identification of beneficiaries, (2) allotment of sites, and (3) recovery of loans, etc.

The Deputy Commissioner is provided with the assistance of a Group 'A' of the grade of Special Deputy Commissioner designated as Headquarters Assistant (HQA) who also functions as Additional District Magistrate. He assists the Deputy Commissioner in the discharge of all his functions and responsibilities. The Headquarters Assistant too is assisted by a Personal Assistant. The Revenue Section has four Sheristedars, one Rent Control Officer and other

staff. A Deputy Director attends to the work connected with the National Savings Scheme. He is assisted by four Extension Officers, one each to a sub-division.

To look after the work related to the food section, one Deputy Director of Food and Civil Supplies is posted. He is assisted by a Tahasildar, a Planning Officer in the Planning section, an Assistant Director, and a Statistical Assistant. Other officers include an Office Superintendent for the Backward Classes And Minorities section, a Development Inspector, a Director of Backward Classes, a Deputy Director of Social Welfare, a Social Welfare Officer, an Office Superintendent and two Inspectors of Nutritious Food Programme.

### **Assistant Commissioner**

Working under the Deputy Commissioner, the Sub-divisional Officer exercises control and supervision over the Tahasildars and their subordinate officers. In regard to revenue and development matters relating to the sub-division under his charge, the sub-divisional officer exercises supervisory powers. He is vested with powers similar to those of the Deputy Commissioner relative to the sub-division under his charge. The sub-divisional Officer is the first appellate authority in respect of revenue matters and exercises all the powers vested in him by section 56 of the Karnataka Land Revenue Act, 1964. He enjoys powers of land acquisition and assessment of land. He functions as the chairman of the tribunal constituted under the Land Reforms Act, 1961. Earlier to the formation of the Mandal Panchayats and Zillah Panchayats (Zilla Parsihads) in 1987, he acted as the immediate official superior to the Block Development Officer and ex-officio Chief Executive Officer of the Taluk Development Board. The Sub-Divisional Officer is also the Returning Officer for the assembly constituencies in his sub-division. He is also the Sub-divisional Magistrate and conducts investigation of legal cases and holds inquiries. He is assisted by one Sheristedar, four First Division Assistants and other personnel. The Sub-divisional Officer acts also as ex-officio chairman of several committees at the taluk-level, and as a member of several district level committees.

### **Tahsildar**

Formerly known as '*Amildar*' or '*Mamaledar*', the Tahsildar works under the Assistant Commissioner or the Sub-divisional Officer. He is generally regarded as the representative of the Government at the taluk level. He is in charge of the taluk and is responsible to the Deputy Commissioner of his district through the Assistant Commissioner. He is responsible for the collection of land revenue and other government dues such as takavi loans, irrigation



charges, etc. It is the Tahsildar who conducts crop-cutting experiments, conducts the *Dittum Jamabandy*, verifies the *Huzur Jamabandy* accounts, enquires into cases of boundary disputes, etc. The village accountants and the revenue inspectors work under his supervision. The Tahsildars duties comprise also the removal of encroachment on government lands, proceeding against violations of the Land Reforms Act, investigation into agricultural loans sanctioned and to take action to recover the same, collection of land revenue and other government dues such as irrigation cess, pot-hissa, measurement fees, etc. He is responsible at the taluk level for implementation of the Land Revenue Act, Land Reforms Act, and for other administrative measures. He is also responsible for levy and procurement of food grains, distribution of essential commodities through fair price shops, inspection of stocks of essential commodities, etc. The Tahsildar enjoys several statutory powers under the Karnataka Essential Commodities Act and Rules thereunder. He is empowered to sanction old-age pension, pension to widows and the physically-challenged persons. In the capacity of the taluk magistrate, he exercises certain magisterial powers. As the Assistant Electoral Registration Officer, he is responsible for the preparation and maintenance of electoral rolls. During elections to the State Legislature he acts as the Assistant Returning Officer and oversees the working of the election machinery in his territorial jurisdiction.

### **Block Development Officer**

The Block Development Officer (BDO) functions at the taluk level which unit is regarded as a Community Development Block. He supervises the work of extension officers and other officers connected with various development programmes. Until recently he used to function as the executive officer of the Taluk Development Board. Under the existing Zillah Panchayat system, he functions as the Executive Officer of the Taluk Panchayat. He is assisted by a Manager and other staff.

### **Revenue Inspector**

The Revenue Inspector is appointed for a hobli or revenue circle. In his capacity as the executive assistant to the Tahsildar, he is the vital link as it were between the Village Accountants and the Tahsildar. He is expected to perform all the duties prescribed under the Karnataka Land Revenue Act, 1964 and the Karnataka Land Reforms Act, 1961. Besides revenue collection, the Revenue Inspector has to supervise the work of village accountants. He must make sure that the village accountants within his revenue circle maintain the Record of

Rights Register and Mutations Register upto date. He has to also attend to duties like recovery of land revenue, betterment levy, water rates, government dues such as loans and advances from beneficiaries, etc. He is also responsible for building up records of land grants, land acquisition and other revenue related records and submits the same to the Tahsildar.

### **Nad Cutcherries**

With a view to the decentralisation of administration, the Nad Cutcherries were opened as an experimental measure at headquarters of hoblis from 15, August 1986. (1982 ?). To head the Nad Cutcherry either a Sheristadar or a Deputy Tahsildar came to be appointed. Of the numerous functions of the Tahsildar, nine were sequestered and delegated to the head of Nad cutcherry. Thus, the villagers were enabled to get their routine work attended to quickly at the hobli level itself without the necessity of visiting the taluk headquarter. To assist the head of the Nad cutcherry there are personnel like one Assistant, one Typist, one 'D' Group employee. The functions of the Nad cutcherries comprise sequestered and delegated to the head of the Nad Cutcherry. Thus the villagers were enabled to set their routine work attended to quickly at the hobli level itself without the necessity of visiting the taluk headquarter. To assist the head of the Nad Cutcherry there are personnel like one Assistant, one Typist, One Group 'D' employee. The functions of the Nad Cutcherries comprise sanction of old age pension, sanction of allowance to the physically handicapped persons, grant of relief to victims of flood and fire disasters, levy of T.T. fines, disposal mutation cases, search of seizure of foodgrains and kerosene, collection and remittance of government dues, maintenance of DCB accounts, levy of water rate and betterment contribution under the provisions of the Karnataka Irrigation Act, 1965. From 15, August 1987, two Nad Cutcherries each in every taluk came to be established.

### **Village Accountant**

The Village Accountant is appointed by the Deputy Commissioner. He is appointed for a village or a group of villages and performs all the duties prescribed in or under the Karnataka Land Revenue Act, 1964. The Village Accountant has to prepare and maintain all such registers and other records prescribed by the Government as per the Land Revenue Act, 1964 from time to time. The Village Accountant is required to reside in a central village of his circle and be accessible to the people at all times. He is expected to act as a link between the government and the people through the Revenue Inspector whose subordinate

he is. His functions consist of collection of land revenue, preparation of crop register, preparation of inquests or affidavits, issue of demand notices, etc. He also supplies copies of records under his custody to the villagers on request. He acts as the secretary of the Gram Panchayat. Besides, he carries out the directions of the Block Development Officer in regard to developmental schemes. However, there is no uniformity in this kind of arrangements. The Village Accountant is responsible for executing the resolutions of the Gram Panchayat. Unlike the hereditary Kulkarni or Shanubhogue of former days, the Village Accountant receives a fixed salary from Government as per service rules. The Manual or Handbook of Village Accountant contains instructions and directions according to which he is to discharge his duties and responsibilities.

### **Gram Sahayaks**

In former days the village officers like the Patel, Shanubhogue or Kulkarni had the assistance of menial servants known as talavary, toty and olekara (messenger), etc. Their place is now taken by a class of servants called Gram Sahayaks. The Village Assistant works as the messenger of the Village Accountant and also carries records, land measurement chains and other baggage.

### **Religious and Charitable Institutions**

Previous to the reorganisation of states in 1956, there were different acts in force in different states or provinces which governed the religious and charitable institutions located in them. These acts have continued to be in force in the respective areas even after the Reorganisation of states in 1956. According to Article 3 of the Mysore Religious and Charitable Endowments Act, 1927, which is being followed in the Mandya district, Deputy Commissioner happens to be the Muzrai Officer and he is responsible for implementing its provisions. He is the controlling officer of all the Muzrai Institutions in the district. He runs their administration with the assistance of the Sub-Divisional officer or the Tahsildar. As the Muzrai Officer of the district, the Deputy Commissioner is vested with the following powers:

1. Appointment of priests for conducting regular worship in the temples.
2. To file suits on behalf of Muzrai institutions under his charge.
3. To conduct inquiries about allegations, etc., concerning Muzrai institutions or its authorities. This power is now vested in the Assistant Commissioner concerned.
4. Taking over the management of a Muzrai institution on grounds of mismanagement.
5. Appointment of Dharmadarshis.

The expenditure of every Muzrai institution, excluding rural institutions, must conform to the scale of annual expenditure sanctioned from time to time. The scale of expenditure of these institutions may be sanctioned by the following authorities :

Government	.....	Scheduled Muzrai institutions
Endowment Commissioner	.....	Major Muzrai institutions with an annual income exceeding Rs.5,000/-
Deputy Commissioner	.....	Major Muzrai institutions with an annual income of less than Rs.5,000/- per annum.
Assistant Commissioner	.....	Minor Muzrai Institutions

Consequent upon the abolition of the Religious and Charitable Inams under the Inam Abolition Act, the inamdar institutions have been deprived of their lands. As per the provisions of the Mysore (Religious and Charitable) Inams Abolition Act, 1955, the annual *Tasdik* allowance is allowed to such institutions in lieu of the inam lands lost by them. This allowance is normally said to equal the average of five years annual income of the institution concerned. This amount is fixed by the Deputy Commissioner. Similarly, annual *Tasdik* allowances are made to all such institutions that lost their lands according to the provisions of the Karnataka Land Revenue Act, 1961. The Endowments Commissioner is the competent authority to issue title deed for annuity.

#### REVENUE ADMINISTRATION

According to Manu Dharma Shastra and other ancient treatises, the share of the state in the gross produce of the land varied between 1/12<sup>th</sup> and 1/6<sup>th</sup> depending on the nature of the cultivated soil. The share of the state or the land revenue payable was set apart by the village headman from out of the aggregate harvest of the place. Between the village headman and the king there stood a chain of civil officers comprising of heads of ten, hundred and thousand villages who were responsible for the collection of revenue. These officials were either in receipt of a salary from out of the revenue collected by them or they were remunerated by grant of a suitable extent of rent free lands in lieu of cash payments.

During the period of the Shatavahanas, there were various officers designated as amatya, mahamatra, mahabhja, rajjukara, bhandarika, nibandhakara etc. The kingdom was divided into provinces, each placed under a governor.

There were clerks for keeping revenue accounts. A group of 12 village functionaries known as Barabalooti carried on the village administration. It is also believed that at some places village lands were cultivated on a communal basis and the harvest divided among the ryots in accordance with the labour rendered by each person. However, the general practice followed was that each ryot cultivated his own plot of land; the waste land of the village was held in common for grazing purposes. After the advent of coinage, the system of land measurement also came into vogue; the payment of land revenue, which was made in kind, came to be converted into cash payment in most cases.

### **The Ganga-Chola Period**

The Ganga kings ruled over Gangavadi or the region comprising the present districts of Kolar, Mysore, Bangalore, Mandya and Tumkur from about the middle of the 4<sup>th</sup> century A.D. to almost the beginning of the 11<sup>th</sup> century A.D. Not much, however, is known concerning their land revenue administration though reference to Rajjuka or survey officer is found in their records. The Cholas, who ruled over Gangavadi after the fall of the Ganga dynasty, are believed to have reorganised land revenue administration on sound lines. One of its most renowned rulers, Rajaraja Chola, is said to have conducted revenue survey during his 17<sup>th</sup> regnal year (A.D.1002). Great care was taken to record land rights and revenue dues. All land was carefully surveyed and classified into taxable and non-taxable lands. Rajaraja is said to have resumed from their cultivators lands upon which revenue was not being paid regularly.

A Tanjore epigraph informs us that about the eleventh century A.D., a 'Veli' of wet land produced 100 kalams of paddy, and that each 'cash' could procure one hundred 'kalams' of paddy. For purposes of administration the empire was divided into several mandalams or Valanadus, each of which was further divided into Nadus. Each Valanadu was called after the name of a king. The subdivisions of Valanadus were called as Nadus, after the name of a village elder each. The present Mandya district then formed part of the southern part of Gangavadi. It was then called as "Mudikonda Chola Mandala" or Gangaikonda-Chola Valanadu. Its principal Nadu was called 'Ki (Kalale)vadu' which is probably the same as Hadinadu or Hadinaru of the present day.

Under the Hoysala rule, the territory was divided into a number of districts, each placed under a governor. The members of the royal family were generally sent as governors. The king carried on the administration with the aid of a Sarvadhikari' (Prime Minister) and four officers styled as

Mahamandaleshwara; each Nadu was looked after by a Dandanayaka who also held a military appointment. Smaller administrative units were under the control of Feudatories who were assisted by Heggades. The smallest unit of administration was the Grama which was looked after by the village headman or the Gauda. A tax of one fanam was collected for each *Khandi* or *Khanduga* of the produce of the land.

After the Hoysalas, the rulers of Vijayanagar held sway over this region. Administrative system was improved under the rulers of Vijayanagar. It is learnt that under rulers like Krishnadevaraya and Achyutaraya the system of taxation was systematised and inspection of accounts introduced. Boundaries of lands were demarcated by erection of stones at convenient spots. The system of Barabalooti was present in villages and hobli centres.

Wet lands, irrigated by *Kapile* (an apparatus for raising well water worked by oxen), were given to cultivators. With a view to bring wastelands under cultivation the system of lease (gutta) to cultivators was introduced. Loans were advanced to cultivators to buy draught-animals and implements of husbandry. Measures were taken to conserve means of irrigation such as tanks, ponds, channels etc. The landless cultivators were encouraged to take up lands on lease.

### **Chicka Devaraja Wodeyar's Period**

Several changes were introduced to improve the collection of land tax during the period of Chicka Devaraja Wodeyar. Each 'Kudu of dry land came to be burdened with a tax of two gold fanams. Upon gardens of coconut, areca, etc.,  $\frac{1}{4}$  gross produce was collected as the state's share. Other dues payable to government were also collected with regularity.

Haider Ali continued the same practice. Revenue was collected by him through his 'amils'. The 'harkaras', posted in every taluk brought to his notice the grievances and representations of the people. Under Tipu, the state was divided into tukadis (Fauzdarries), each under an Amildar. To 20 or 30 tukadis was attached an Asuf Cutcherry managed by an establishment headed by the first and second Asufs. The office of the Asuf Cutcherry in the capital was headed by a President. Under both Haider and Tipu, however, the land tax was heavier than under earlier rulers.

### **The Reforms Under Purnaiah**

The fall of Srirangapattana in 1799 resulted in the restoration of the Wodeyar family to the throne of Mysore. The responsibility for removing the

defects in the administration of revenue fell on the new ruler. At the earliest opportunity Purnaiah proclaimed an unqualified remission of all balances of revenue and the restoration of the ancient Hindu rate of assessment on the lands.

Purnaiah had an adequate understanding of the advantages, both to the cultivators and the Government, of a system of hereditary landed property and fixed rents over the more uncertain tenures which existed in other parts of Mysore. He generally acceded to the proposals of individuals for fixing the rent and securing the property on every description of land. He also conducted a paimaish or land survey which, however, was neither comprehensive nor systematic.

The whole of the revenue was under amani management. Revenue was generally paid in cash; but, when there occurred any disagreement, it was received in kind. Lands planted with sugar cane were heavily taxed; in the Maidan areas it ranged from 10 to 72 pagodas; and, in the Malnad areas the rates were in conformity with Shivappa Nayaka's shist.

Each taluk was placed under an amil. For the purpose of general superintendence, there were three subadars over the provinces of Bangalore, Chitradurga and Bednur. The taluks here sub-divided into hoblis each placed under a Parpattegar. He was assisted by officials like manegars and shanubhogues. The same system continued under the administration of Maharaja Krishnaraja Wodeyar III.

### **Reforms under the British Commissioners**

After the resumption of administration by the British Commission, the system of land revenue was brought back as far as possible to the state in which Purnaiah had left it, but liberalised in some details. The money rents were reduced in all cases where they had been fixed at too high a rate. The vexatious interferences of village officers like the shanubhogue were removed as far as practicable. The Kists or installments of revenue were made payable at periods fixed with reference to the times of harvest. Where crop-sharing (batayi) was the practice, the preliminary authorised pilferings of the village servants were discontinued; the grain was divided in the most public manner, and the whole of the straw was left with the ryot.

After the termination of the war with Tipu Sultan, Lt. Col. Colin Mackenzie, who later became Surveyor-General of India, began a geographical

survey of Mysore in 1799 and completed the same in 1804. The first accurate map of Mysore was prepared by him in 1808.

A decision to introduce revenue survey and settlement was taken in 1862. The operations commenced from 1863 and concluded in 1899. The time honoured system of annual assessments gradually ended as the survey and settlement operations progressed; in its place was introduced the system of guaranteeing the rates for a period of 30 years without revision.

The Mysore Land Record of Rights Regulation of 1927 provided for the preparation and maintenance of Record of Rights in respect of the lands of the Mysore State. The register required by the Regulation was intended to include the names of all persons (other than tenants) who are holders, occupants, owners or mortgagors of the land or assignees of the rent or revenue thereof, the nature and extent of the respective interests of such persons and the conditions or liabilities (if any) attaching thereto, the rent or revenue (if any) payable by or to any of such persons and such other particulars as government might prescribe by rules. A separate Directorate of Land Records was organised in the state in 1936. The scheme of Record of Rights, introduced in 1927 for the first time, was gradually introduced in the entire state by the end of the year 1945. The two departments of Land Records and Survey and Settlement were amalgamated in that year to form a single department.

### **Revision Settlement**

The first revision settlement of the taluks which later constituted the present Mandya District was conducted during the years 1923-1927. As a result, an aggregate increase of revenue amounting to 28% over revenue according to original settlement was secured.

### **Second Revision Settlement**

It has been an established principle that once in 30 years the rates of assessment could be revised by government, regard being had to the market prices of agricultural produce, growth of communications, economic development of the region and other factors. In the year 1964, the Karnataka Land Revenue Act, 1964 (Act No.XII of 1964) was enacted relating to agrarian relations, conferment, on ownership of tenants, ceiling on land holdings and matters connected therewith. This uniform law came into force on 1<sup>st</sup> April 1965. This new Act contained many of provisions of the old Mysore Land Revenue Code of 1888 and facilitated the smooth working of settlements, assessments and collection of revenue. Reasonable powers were conferred by it on revenue officers in respect of remissions, fixation of holdings and the like.



Even previous to the promulgation of this Act, Revision Settlement operations had been commenced in the entire New Mysore State for which purpose the whole state had been divided into 38 zones on a consideration of physical configuration, climate and rainfall, principal crops grown in the area and soil characteristics, necessary number of settlement. The rates of assessment in Mandya district at the time had been fixed during the first revision settlement. Officers with ancillary staff were employed. The rates of assessment in Mandya district at the time had been fixed during the first revision settlement operations conducted between the years 1923-24 and 1926-27.

Therefore, a second revision settlement of the district was taken up and zones were settled for assessing their economic development. The taluks of Mandya, Maddur, Malavalli, Srirangapattana, Pandavapura and Krishnarajpet were grouped under zone XV and the Nagamangala taluk was brought under zone XVI. The settlement reports of all these taluks were considered by the State Legislature in April 1965 and the new rates of assessment approved, which came into effect from 16, December 1965. For the purpose of fixation of assessment, each zone was divided into three groups; and, under each group there were three categories of land, namely, Dry, Wet and Garden.

**Statement showing the details of Taluk-zone-Groups and the Standard rates for crops in MANDYA District.**

Name of the Taluk	Group	No.of Villages	Dry	Wet	Garden	Remarks
Mandya	I	256	3-11	16-27	16-27	-
Maddur	II	257	4-05	23-02	23-02	-
Malavalli Srirangapattana Pandavapura K.R.Nagar	III	466	2-96	14-05	14-05	Mysore & Mandya Zone
Mandya	I II III	305 74 24	3-14 2-94 2-67	13-36 11-23 10-53	14-72 9-52 10-53	Mandya & Hassan Zone
Krishnarajpet	I II	242 65	3-14 2-94	13-36 11-23	14-72 9-52	-
Nagamangala	II IV	142 234	2-94 2-54	11-23 9-77	9-52 9-77	-

### **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 produce per acre on land in that class of 100% classification value. While arriving at the Standard Rate the exact share of the gross produce of a particular zone, developments in communications, standard of husbandry position of livestock, rainfall data of the past 30 years, results of crop-cutting experiments of the principal crops during the previous 10 years etc., were taken into consideration. The Standard Rates so arrived at by the settlement officer did not exceed 4% of the average produce of the principal crops. Those rates along with the reports of the settlement officers and the observations of the Deputy Commissioner of the district were sent to government through the Survey and Settlement Commissioner for approval. The new rates of assessment fixed by the Second Revision Settlement were as below :

### **Water Rate**

At the time of formation of Karnataka in 1956 as a result of the reorganisation of states, each of the combining areas had its own set of irrigation rules. Though the uniform Mysore Irrigation (Levy of Betterment Contribution and Water Rate) Act was introduced in 1957, the Mysore Irrigation (Levy of Water Rates) Rules came into force only in 1965.

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

Officers of the Irrigation (Public Works) Department conduct a joint inspection with a view to secure information concerning the supply of water having reached the survey numbers with details of crops raised thereon. Generally, such an inspection is conducted in the presence of the ryots whose fields are irrigated and their signature is obtained in support of it. Then, the statement of inspection is forwarded to the tahsildar of the concerned taluk. After ascertaining the correctness of the facts obtained at the time of joint inspection, statement showing the water rate payable by the ryots whose lands obtain the benefit of water supply is prepared by the Assistant Executive

Engineer which is published at the village panchayat office and other public places to enable the ryots concerned to prefer their objections if any. These are received by the Assistant Executive Engineer, who then conducts another inspection of the fields in question (survey numbers) accompanied by the tahsildar of the taluk. After giving a hearing to the ryots concerned and incorporating any change or modification required, the demand statement is forwarded again to the Tahsildar. Thereafter, the responsibility of collecting the fixed water rate from the ryots rests with the Revenue Department.

According to the order of the Government, these rates have to be reviewed as detailed hereundered. 1) With effect from 1, July 1985 the newly fixed water rates became applicable upon all lands supplied by large and medium irrigation works. Earlier to this date, i.e., from 1, July 1978 to 30, June 1985, the water rates in force as on 1, June 1976 only had to be collected. 2) Upon the lands coming under medium irrigation works with no guarantee of water supply, only one half the prescribed water rates were directed to be collected. 3) For 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 same are to be charged. The minimum water rate chargeable should not be less than  $1\frac{1}{2}$  times the difference between the assessment fixed for irrigated land as compared with the assessment fixed for dry lands. The maximum water rate leviable should not be lower than double the difference between the assessment fixed for irrigated land and dry land. In this case also the reduced water rates was given effect to from 1 July 1976. Any balance of water rate outstanding upto 30, June 1976 on lands situated under minor irrigation tanks was deemed to have been remitted as provided for in para 5 of the Government Order cited above. A Government Order in this regard was issued on 24, July 1985. To give effect to these water rates, an amendment to the Karnataka Irrigation (Levy of Water Rate) Rules 1965, was also issued by the Government on 4, November 1987.

### **Maintenance Cess**

According to section 4 of the Karnataka Irrigation Act, 1965, and Rule 21-A of the 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 fields in question, no maintenance cess can be levied or collected.

### 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. Further, penal water rate can also be levied for any violation of prescribed Cropping Pattern. The above penalty and water rates came into force with effect from 1, July 1985.

While the penal water rate leviable for unauthorised use of water for cultivation is limited to 15 times the normal water rate, in cases of violation of cropping pattern the penal water rate is limited to 10 times the normal water rate as provided for under section 32(4) of the said Act.

According to section 134(i) of the Mysore Revenue Manual, 1938, in the case of lands situated in a village into which survey settlement had been introduced, the water rates had to be fixed by the Department of Land Records. Further, vide section 134(ii) of the said manual Jamabhandi officer was not competent to revise the wet and garden rates or on his own motion to impose water rates on dry lands, on the ground that the supply of water had been improved. When there were proper grounds to impose enhanced rates according to rules, the local revenue officers had to take needful steps to get such rates imposed. In fixing the rates, due regard had to be shown to the class of water supply provided and the wet rates of the neighbourhood (Sec.133). It was also laid down that the old assessment together with the new water rate, should not exceed the neighbouring wet rates. Several amendments were introduced between 1972 and 1981 and the water rates leviable per acre as a result are shown below:

Sugarcane (12 months duration) Rs.150; sugarcane (13 to 18 months duration), Rs.224; paddy, Rs.45; wheat Rs.24; jowar, Rs.24; groundnut, Rs.24; cotton, Rs.48; maize, ragi, sajjje, greengram, sweet potatoes, tobacco and coriander, Rs.24, pulses, Rs.18; manurial crops, Rs.9 and garden crops, Rs.50.

**Table 9.1: Details of tax collected from Land Survey and Land Records Department during the years of 1994-95 to 1999-2000**

1994-95	73,416
1995-96	88,781
1996-97	98,029
1997-98	1,01,510
1998-99	62,548
1999-2000	1,09,471

## 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 both arable and unarable, dry, wet and garden land in detail, its rate per acre, assessment on each field and the total assessment fixed on the entire survey number. This is known as the *akarband*. On receipt of this the village accountants are required to prepare the *khetwar* or index of land.

The *khetwar* register is the basis on which the village accountant proceeds every year to record the actual state of all lands in the village. It is an important revenue record as it contains data relating to land held, area, assessment, classification of land, water-rate, nature of tenant rights, tenancy and crops. All changes in the rights are incorporated in the register after they are reported and scrutinised by the competent officer. The original record of tenancy and crops is rewritten once in five years. The *khatha* register which is a basic record containing entries with reference to land holder with liabilities to pay land revenue, upset prices or conversion fine and other fines is opened on the first day of July every year. The village accountant has to acknowledge all the amounts realised by him in the receipt book in the authorised form. He has to prepare a monthly demand, collection and balance statement in the prescribed form. The register of demand, collection and balance of revenue or cesses has to be closed at the end of the year i.e., 30<sup>th</sup> June. On the basis of this register the annual accounts of the village under each item of revenue should be finalised.

### Jamabandi

'*Jama*' means the 'share' due to the government and '*banda*' means 'fixation' of government revenue. The practice of settling the amount of land revenue due to the government, every year is known as '*Jamabandi*'. To understand the concept better the word '*Akarband*' may be taken. '*Akara*' means assessment of a land and '*band*' means fixation of the same. In Karnataka, the revenue survey and settlement operations are conducted once in 30 years and assessment is fixed on the basis of measurement of fields, classification of soil, rainfall data and other relevant factors. The '*Akarband*' is a register showing the area and rate of assessment etc., in detail of the survey numbers of the village.

The owners of settled lands are bound to pay the assessment annually. The period from 1 July to 30, June is called the revenue year. The Huzur Jamabandi is conducted by the Deputy Commissioner or the Assistant Commissioner before the close of December every year. The officer conducting the *Huzur Jamabandi* has to verify and settle the village accounts of the previous year and determine the assessment and cesses due for the current year.

The account in respect of each holder is certified by the officer conducting the jamabandi. With a view to enable the ryots to make representations or express grievances, if any, the dates on which jamabandi is conducted are made known in advance. Such representations or grievances are normally settled on the spot by the jamabandi officer. The report relating to the jamabandi should be submitted to the government by the jamabandi officer within a fortnight.

The '*Dittum Jamabandi*' constitutes a preliminary test of village accounts. It is conducted by the Tahsildar of the concerned taluk. Since *Huzur Jamabandi* must conclude by the close of December, the *Dittum Jamabandi* must be completed at least one month earlier to that. The *Dittum Jamabandi* consists of (a) an audit of the previous revenue year's accounts; and, (b) updating current revenue year's accounts.

The records inspected at the time of closing of the previous year's accounts are the following :

1) Receipt book, 2) Khirdi book, 3) Kam-Jasti goshwara, 4) taluk land revenue day book, 5) taluk money assessment ledger, 6) D.C.B. register, 7) Kulvar patti, and 8) register of other revenue dues. While settling the current revenue years accounts, the following registers are inspected : 1) register of current holdings, 2) current year's khirdi book, 3) record of tenancy and crops (RTC) 4) mutation register 5) register of disputed cases, 6) inam register 7) statement of waste lands, 8) register of encroachment cases, 9) statement regarding increase or decrease, 10) akarband or register showing the area rate of assessment etc., in detail of the survey numbers of the village, 11) current year's statement of balance by individual holders and 12) register of other government dues.

The system of *jamabandi* or annual settlement of revenue was begun in the Mysore State from the year 1900. The jamabandi comprises a detailed scrutiny of the village and taluk registers and accounts, with the object of overhauling the village accounts and ascertaining whether all items of land revenue have been properly determined and brought to account, and whether

the statistics prescribed for economic and administrative purposes have been compiled accurately.

### Recovery of Land Revenue

From very early times, the payment of land revenue constitutes a paramount charge on the land; and every holder of the land is liable to pay it according to the land revenue act of 1964. In the erstwhile State of Mysore, land revenue was allowed to be paid in four installments viz., February, March, April and May. At present, land revenue and other dues become payable from 1, January and conclude on 30, June every year. This is called the 'kist' or the collection season. Any installment of land revenue or part thereof which is not paid on the date prescribed shall become arrears of land revenue and the person a defaulter. A land revenue demand of Rs.5/- or below must be paid in a single installment payable during the month of January.

The process of recovery of land revenue begins with the issue of demand notice during the month of January each year. If the amount demanded is not paid within seven days, the matter would be brought to the notice of the tahsildar to obtain orders to detain the defaulter's moveable property as prescribed in the Karnataka Land Revenue Rules, 1966. Before effecting the sale of any land or immovable property, either the Deputy Commissioner or any other officer authorised in this behalf should issue a notice or proclamation for such sale. If the proceeds of the sale fall short of the amount due, the tahsildar may cause any other movable property remaining to be attached and sold.

**Table 9.2 : Details of Land and Water Tax DCB Statements (1997-98 to 2001-02)**

Year	Land Tax (In Rs.)			Water Tax (In Rs.)		
	Demand	Collection	Balance	Demand	Collection	Balance
1	2	3	4	5	6	7
1987-88	18,17,461	13,12,623	5,04,838	1,03,04,544	66,04,894	36,99,650
1988-89	24,46,345	11,92,772	12,53,573	2,96,45,701	1,09,63,860	1,86,81,841
1989-90	30,32,238	21,73,091	8,59,147	3,00,75,066	1,00,75,725	1,99,99,341
1990-91	31,34,123	23,29,033	8,05,090	33,58,326	55,51,462	2,80,33,864
1991-92	31,67,832	23,85,199	7,82,633	2,45,87,336	1,71,02,289	74,85,047

1	2	3	4	5	6	7
2001-02	52,82,257	40,17,254	12,68,083	36,26,924	22,21,202	1,39,12,125
2000-01	49,88,487	32,38,822	17,39,662	41,26,044	29,99,299	1,18,61,642
1999-2000	47,73,028	26,08,202	18,22,836	24,24,923	1,28,88,846	86,20,388
1998-99	40,02,122	29,82,022	10,17,130	38,69,072	2,20,17,297	1,29,90,243
1997-98	31,28,892	26,91,223	4,67,662	2,70,944	1,29,42,486	1,11,48,926
1996-97	48,74,941	34,62,802	14,09,136	3,38,262	1,96,74,441	1,41,21,280
1995-96	42,22,091	38,12,222	7,09,239	41,41,697	2,31,26,314	1,82,60,361
1994-95	39,88,099	24,49,117	12,38,982	36,42,262	1,64,88,292	1,99,32,329
1993-94	40,76,830	24,82,497	12,38,982	32,82,277	1,66,62,716	1,61,26,047
1992-93	29,89,229	24,78,129	2,11,800	22,61,299	1,69,22,960	26,89,929

Table 9.3 : Details of Talukwise Land Tax and DCB Statements

Taluk	2000-01			2001-02		
	Demand	Collection	Balance	Demand	Collection	Balance
Narganurga	7,90,076	2,22,607	1,97,269	8,24,469	6,42,076	31,393
Krishnajsipete	16,26,494	2,27,092	11,38,399	16,20,290	7,47,124	8,88,436
Stranaghatta	3,21,843	1,60,680	1,61,163	3,12,971	2,98,138	14,833
Pandavapura	3,13,241	2,60,717	2,28,24	3,90,128	3,03,268	86,260
Malavalli	6,23,496	6,23,962	39,234	8,12,262	8,12,262	0
Mandya	6,02,121	6,02,121	0	6,63,610	6,63,610	0

Table 9.4 : Details of Talukwise Water Tax and DCB Statements

	2000-01			2001-02		
	Demand	Collection	Balance	Demand	Collection	Balance
Narganurga	6,30,462	2,23,709	76,226	4,96,221	3,61,139	1,32,412
Krishnajsipete	32,11,608	32,11,608	0	1,26,27,071	12,62,702	0
Stranaghatta	1,02,18,694	1,02,18,694	0	12,62,702	12,62,702	0
Pandavapura	22,26,483	11,39,794	13,77,689	63,98,172	11,60,750	22,37,422
Malavalli	43,10,420	38,98,386	41,20,34	63,29,649	34,23,662	29,02,987
Mandya	41,28,246	41,32,748	22,27,98	93,16,639	63,92,406	29,42,30
Mandya	1,22,94,368	26,21,360	99,73,008	99,84,978	72,72,880	27,09,098



**Table 9.5 : Details of Talukwise Fine on Water Tax DCB Statements**

Taluk	2000-01			2001-02		
	Demand	Collection	Balance	Demand	Collection	Balance
Mandya	3,76,09,146	0	3,76,09,149	3,76,09,149	0	3,76,09,149
Maddur	57,66,030	0	57,66,030	84,58,310	0	84,58,310
Malavalli	20,15,721	0	20,15,721	37,21,761	828	37,20,933
Pandavapura	2,42,54,895	0	24,25,4895	2,51,33,935	0	2,51,33,935
Srirangapattana	3,88,43,188	0	38,84,3188	3,88,43,188	0	3,88,43,188
Krishnarajapete	1,04,75,086	0	10475086	1,42,89,914	0	1,42,89,914
Nagamangala	0	0	0	0	0	0

**Table 9.6 : Details of Loans DCB Statements**

Taluk	2000-01			2001-02		
	Demand	Collection	Balance	Demand	Collection	Balance
Mandya	7,96,172	0	7,96,172	7,96,172	0	7,96,172
Maddur	19,304	0	19,304	19,304	0	19,304
Malavalli	20,745	0	20,745	20,745	0	20,745
Pandavapura	0	0	0	0	0	0
Srirangapattana	0	0	0	0	0	0
Krishnarajapete	0	0	0	0	0	0
Nagamangala	19,304	0	19,304	19,304	0	19,304

**Table 9.7 : Taluk wise Other Government Dues DCB Statements**

Taluk	2000-01			2001-02		
	Demand	Collection	Balance	Demand	Collection	Balance
Mandya	63,82,106	19,13,730	44,68,375	54,46,019	21,72,161	32,73,858
Maddur	86,01,255	3,98,687	82,02,568	91,72,030	9,66,256	82,05,774
Malavalli	9,85,916	3,11,031	6,74,885	8,99,074	3,45,396	5,53,678
Pandavapura	10,65,811	30,625	10,35,186	10,80,358	66,008	10,14,350
Srirangapattana	7,26,778	4,24,002	3,02,776	3,30,476	1,88,623	1,41,853
Krishnarajapete	11,42,246	3,00,634	8,41,612	10,01,132	2,06,350	7,94,782
Nagamangala	6,08,274	4,37,680	1,70,594	4,66,906	3,36,849	1,30,057

## **Remissions**

The government has been considerate throughout to the ryots in respect of remissions of land revenue during extraordinary circumstances like natural calamities or prolonged conditions of drought. However, previous to 1907 there existed no clear-out provision for remission of land revenue. In that year, the government issued rules for the suspension of collection or grant of remission as circumstances might render it necessary. Accordingly, remission of suspended assessments in excess of two years revenue was ordinarily remitted by the Deputy Commissioner in certain proportions prescribed under the land revenue rules when there was a partial or total failure or destruction of crops throughout any tract on account of drought or any other cause. The rules of remission are modified from time to time. The present rules governing the grant of remissions are based on the Karnataka Land Reforms Act, 1961.

### **Rules of Remissions**

When the Deputy Commissioner 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 shall cause crop-cutting experiments to be conducted in all the areas in such a tract in order to determine the average produce per acre. The Tahshildar shall conduct similar experiments in at least 5% of the villages in the tract. Similarly the revenue inspector shall carry out crop-cutting experiments in at least 20% of such villages in the tract. Lastly, if the average crop per acre is 25%, the collection of assessment is suspended in full; only half the assessment is suspended when the estimate of average yield is more than 25% but less than 50%; and, no remission is granted when the estimated average yield exceeds 50%. The suspended arrears are collected in full when in one of the three succeeding years the crops are good and valued at more than 75%; half the suspended amount, in fact, is collected in each of the succeeding years in which the yield is more than 50% but less than 75%. No recovery of suspended amount of the previous years is made in a season for which the yield is less than 50%.

### **Consolidation and Fragmentation of holdings**

It had been realised since long that to make agriculture a profitable occupation steps must be taken to prevent the sub-division and fragmentation of land holdings. A committee that had been appointed in 1931 by the Government to go into this problem had reported that in the Mysore State the average size of a cultivable holding was only 8.1 acrs. With a view to check the

evil of excessive fragmentation of agricultural lands, the Mysore Prevention of Fragmentation and Consolidation of Holdings Act, 1964 was passed. According to this Act, a holding lesser in extent than the appropriate standard area determined under section (3), which extent is unprofitable when cultivated is regarded as a fragment. The standard minimum extent varies from half an acre to four acres depending on the class to which it belongs. A person intending to sell such a fragment must do so only to the holder of the land contiguous to it. The scheme of consolidation as devised by the Act provides for payment of compensation to the holder who facilitates consolidation by giving up his fragment. According to this scheme of consolidation of holdings, no stamp duty and registration fee are to be collected while effecting transfer of such fragments by sale.

### **Land Reforms**

On 10<sup>th</sup> May 1957, the State Government constituted the Mysore Tenancy and Agricultural Land Laws Committee under the Chairmanship of B.D. Jatti to make a detailed review of the tenancy and agricultural land legislation in the different parts of the Mysore State. After considering the subject thoroughly the Jatti Committee presented its report in September 1957. The report formed the basis of a bill presented to the State Legislature in 1958. After consideration in the Joint Select Committee consisting of 46 members, the bill, with some minor changes, was passed by the Legislature in November 1961. It received the assent of the President on 5, March 1962 and became law. But this Act was brought into operation only from 2, October 1965.

The Karnataka Land Reforms Act, 1961 (No. 10 of 1962) deals comprehensively with such matters as agrarian relations, conferment of ownership on tenants ceiling on land holdings and so on. Amendments have been introduced to this Act in 1966, 1967, 1968, 1970, 1972 and 1974.

Far-reaching changes were introduced by the 1974 (Amendment) Act. As a result the slogan "Land to the Tiller" became a reality; tenants and agricultural labourers including those belonging to the scheduled castes and the scheduled tribes were thus enabled to become land owners. The term 'family' came to mean an individual his spouse, his or her minor sons and unmarried daughters. The Act imposed an upper limit on the size of land holdings. The Act also prohibited a person or a family or a Joint family from acquiring land if it is deemed to have an average annual income of not less than Rs.12,000 from sources other than agricultural lands.

### **Abolition of Tenancy**

With effect from 1 March 1974, except as provided in the Karnataka Land Reforms Act, 1961, the system of tenancy came to be prohibited so that no land can be leased for any period whatsoever. This prohibition, however, does not apply to a tenancy created by a soldier or a seaman. According to this Act, a person lawfully cultivating any land belonging to another person shall be deemed to be a tenant if such land is not cultivated personally by the owner and if such person is not (1) a member of the owner's family, or (b) a servant or a hired labourer on wages payable in cash or kind but not in crop share cultivating the land under the personal supervision of the owner or any member of the owner's family, or (c) a mortgagee in possession. If a tenancy is created in contravention of this provision such land would be resumed by the government without any compensation to the owner thereof.

### **Land Tribunals**

Section 48 of the KLR Act, 1961, provides for the constitution of tribunals, one each for every taluk consisting of four member nominated by the government plus the Assistant Commissioner as the Chairman and the Tahsildar concerned as the Secretary of the tribunal. The law lays down that one of the members should be a person belonging to SC or ST. Cases are decided by majority vote and the quorum is a minimum of three; there will be no quorum if the chairman is absent.

For the convenience of the applicants, a tribunal has been constituted for every taluk in the State and where the workload is heavy, two or more tribunals have been constituted for the same taluk. The tribunal is formally a quasi-judicial body empowered to conduct summary enquiry as defined in the KLR Act. It takes up the hearing of each application after individual notices have been duly served on all interested in the case.

An illustration of the Act's concern for the tenant is a remarkable provision under which the State Government is empowered to provide legal aid to tenants whose pecuniary circumstances warrant it, in any proceedings under the Act. The government has also set up a legal aid cell in the secretariat to help the tenants who may be in need of legal assistance or advice for filing petitions against the orders of the tribunal or defending themselves in writ petitions filed by the landlords.

### **Allotment of Surplus Land**

Surplus land vested in the State Government under the several provisions of the KLR Act, 1961, subject to reservation of fifty percent thereof for being

granted to persons belonging to the scheduled castes and scheduled tribes, can be granted to the following persons :

i) Dispossessed tenants who are not registered as occupants; ii) displaced tenants having no land; iii) landless agricultural labourers; iv) landless persons and ex-military personnel whose gross annual income does not exceed rupees two thousand; V) released bonded labourers; and vi) other persons residing in villages in the same panchayat and whose gross annual income does not exceed rupees two thousand.

### **Land Reforms Appellate Authority**

Land Reforms Appellate Authority had been set up according to the provisions of section 116 A of the Land Reforms Act, 1961. It was functioning with a judicial member of the grade of civil judge and a revenue member of the deputy commissioner's grade.

An appeal could be made to the Appellate Authority concerning any decision or order of the Tribunal. The Appellate Authority could exercise its powers as a court following the code of civil procedure. The judicial member and the revenue member used to hear appeals and pass orders. In case of any difference between the decision of the Tribunal and that of the Appellate Authority, the judicial member could refer the matter to the Principal Civil Judge of the area concerned. The Principal Civil Judge was empowered to pass suitable orders. The district level land reforms appellate authorities were done away with by the State Government from 8-10-1990.

### **Disposal of Government Lands**

Formerly, no definite rules existed in regard to grant of lands. However, portions of uncultivated or waste lands used to be granted to certain sections of the community as a reward for services rendered. Sometimes, such lands were disposed of through public auction. The main purpose of such grants was to encourage cultivation. After Independence, it was decided by government to give priority in land grants to persons belonging to weaker sections of the community, landless labourers and others. In the year 1958, a uniform land grant rules was introduced for the whole state.

The land grant rules of 1950 were cancelled, and in 1968 new rules were introduced, which were further modified in 1969. The new Karnataka Land Grant Rules were introduced under article 197 of the 1964 Act from 3-5-1969. According to the new rules, the first priority while granting lands is accorded to the landless persons residing in the village concerned. They are followed

respectively by those persons with insufficient or small holdings, landless persons residing in neighbouring villages and others.

Persons obtaining grants of land from government are not allowed to alienate them for at least fifteen years. They are required to bring such lands under cultivation within three years of obtaining the grant. The grantees are also required to cultivate the land themselves. The responsibility of ensuring grant of lands to bonafide applicants after ascertaining all the facts and circumstances connected with each case vests with the Tahsildar of the concerned taluk.

### **Land Acquisition**

Whenever land in any locality appears to the government to be needed for a public purpose, it shall cause a notification to that effect published in the official gazette. The deputy commissioner of the district shall also cause a public notice of the substance of such notification exhibited at certain places of public resort 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 fundamental law governing acquisition of land for public purposes by the government. The deputy commissioner shall cause the land to be marked out, measured and a plan also prepared. Any objections to the proposed acquisition by interested parties and all claims for compensation should be submitted to the deputy commissioner. Along with any objections and or claims for compensation, the concerned parties should submit a statement showing particulars of the land claims to compensation in detail and their objections to the measurements made, etc.

After scrutiny and hearing of the aggrieved, the deputy commissioner may pass an award under section 11 and take possession of the land which shall thereafter vest absolutely with the government free from all encumbrances. The Land Acquisition (Amendment) Act, 1984, has introduced a provision regarding approval of awards in the Land Acquisition Act, 1894. The present monetary limits upto which various officers can approve awards are: the deputy commissioner upto Rs.10.00 lakhs; the divisional commissioner upto Rs.20.00 lakhs; and the state government above Rs.20-00 lakhs.

### **Other Taxes**

Government derives its revenue through taxation, both direct and indirect, and through its share in central taxes. It is the policy of the government to increase tax revenues by resorting to several expedients. Such efforts have

resulted in a multifaceted tax structure comprising items like excise, commercial taxes, stamp duty, motor vehicle taxes, electricity duty, forest tax, income tax, etc. Modifications in the tax rate are made from time to time by the government.

### **Commercial Tax**

The Commercial Taxes Department which is a major contributor of revenue to the State Exchequer, administers the following Acts :

1. Karnataka Sales Tax Act, 1957
2. Central Sales Tax Act, 1957
3. Karnataka Entertainment Act, 1958
4. Karnataka Agricultural Income Tax Act, 1957
5. Karnataka Tax on Profession, Trades, Callings and Employment Act, 1976
6. Karnataka Tax on Luxuries (Hotels and Lodging Houses) Act, 1976.

### **Sales Tax**

Two enactments cover the sales taxation, namely, the Karnataka Sales Tax Act, 1957, and the Central Sales Tax Act 1956. The second enactment authorises the State 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 single point is levied at only one stage in the series of transaction through which the commodity pass from the producers, importers, manufacturers and to the final customer; whereas multipoint tax is levied at every stage it passes through the hands of the dealer. The rate of single point varies from 1% to 200%. A total of 178 goods of the 293 main goods are brought under the single point while the others are subject to multi-point.

Under the Act, a dealer whose turnover is Rs.25,000 and more is required to register himself and liable to pay tax if his income exceeds the taxable turnover. Dealers with total turnover not exceeding 75,000 may at their option pay at a slab on composition basis if they do not deal with first sale point goods and as first seller or have not registered under Central Sales Tax Act 1956.

### **The Karnataka Entertainment Tax Act, 1958**

Till the end of December 1958, there were several entertainment tax laws in force in various merged areas. From 1, January 1959, a comprehensive tax act applicable throughout the State of Karnataka came into force.

The Department of Commercial Taxes took over the administration of this Act from 1, January 1959. The law provides for the levy of entertainment tax on rates of admission to cinema shows and horse races. Drama, music performances and other amusements are outside the purview of this Act.

A surcharge of 25 percent on entertainment tax and show tax was introduced in 1962 on the recommendations of the Resources and Economy Committee. In 1966, this surcharge was raised by a 10% with the intention of subsidising the production of films in the State. The surcharge on show tax was incorporated in the show tax itself when the rates were raised in 1966. It was later increased to 60% in 1971 and thereafter to 100% in 1974. From July 1982 the tax on admission was enhanced by abolishing additional tax. The rate of tax payable on admission to theatres was further increased from 1-4-1985.

Ninety percent of the entertainment tax is assigned to the local bodies in whose jurisdiction the entertainment shows are held, the remaining 10% is retained by the State Government towards collection charges. Certain new provisions have been made from 15-2-1986 in respect of theatres located in places having a population upto 15,000 and between 15,000 to 25,000 where it had been 15% and 25% respectively of the gross collection capacity. The Government has reserved to itself the authority to grant tax-free benefit.

The local officers such as the Tahsildars, chief officers of the municipalities, police sub-inspectors in addition to the departmental officers are authorised to conduct surprise checks of the admission to cinema houses.

### **The Karnataka Agricultural Income Tax Act, 1957**

The Karnataka Agricultural Income Tax Act, 1957, provides for levy of tax on incomes from thirty-one commercial crops including seven plantation crops. From the financial year 1976-77 as per the Karnataka Agricultural Income Tax Act, 1957, all agricultural incomes were taxable but liability rose only if the net income exceeded Rs.8000. In the case of plantation crops the limit was also fixed in terms of the extent of the holding.

The Karnataka Agricultural Income Tax Act, 1957 was amended in 1983 which provided for the incomes derived from plantation crops alone to be subjected to tax from the previous year ending 31, March 1982. The exemption relief for taxable income also rose from Rs.8000 to 14,000 per annum. As



per the Karnataka Agricultural Income Tax Act, 1985, the exemption for taxable income was raised from Rs.14,000 to 20,000 wef 1, April 1985.

The new composition scheme as contained in the Karnataka Agricultural Income Tax (Amendment) Act, 1985, and subsequently modified in the Karnataka Agricultural Income Tax (Amendment) Act, 1986, is made applicable for persons with holdings upto 25 acres growing coffee either exclusively or inter planted with banana, coconut, cardamom, pepper or oranges. The income derived from such holdings upto 15 acres is exempted from tax when composition is granted to the assesses. The details of rate of tax to be paid in lumpsum under the composition scheme are:

1. Where the extent of land does not exceed 15 acres - Nil
2. Where the extent of land exceed 15 acres but not 20 acres Rs.1,500
3. Where the extent of land exceed 15 acres but not 25 acres Rs.2,500

### **Profession Tax**

Until 1976 the tax on Profession, Trades, Callings and Employment was being collected by the local authorities. The Karnataka tax on Profession, Trades, Callings and Employment Act, 1976, came into force wef 1, April 1976. The tax in respect of salaried employees is dependent on the salary and in respect of others is dependent on various criteria like the standing in profession, turnover, number of employees etc. However, in the case of insurance agents and others registered or licenced under the Insurance Act, 1938, the rates of tax were linked to the incomes earned instead of the standing of the assesses in the profession.

From 1, April 1983, profession tax was levied on persons with basic salary of Rs.1200 per month and above. Self employed persons engaged in specific professions are required to enroll themselves under the Act and profession tax had to be paid by them at the rate fixed annually before 30 April.

The registered dealers under the KST Act with a total turnover of more than Rs.25,000 per annum but less than Rs.50,000 were brought under the levy of profession tax and taxed at Rs.100 per month and those with annual turnover of more than Rs.50,000 are taxed at Rs.250 per month.

With effect from 1, August 1985, the dealers registered or liable to be registered under the Karnataka Sales Tax Act, 1957, whose total turnover in any year is not less than Rs.75,000, are required to pay PT at Rs.250 per month.

## Luxury Tax

The Karnataka Tax on Luxuries (Hotels and Lodging Houses) Act 1979 came into force from 1 June 1979. The law provides for levy of tax in respect of luxuries provided in the hotel to any person at the following rates from 1.8.1985.

1. Where the lodging per person per day is Rs.30 but not more than Rs.150 it is 10% of such charges.
2. Where the charge of lodging per person per day is Rs.150 but not more than Rs.250 it is 15% of such charges.
3. Where the charge for lodging per person per day is Rs.250 it is 15% of such charges.

**Table 9.8 : Details of Commercial Tax Collected Rs. in Lakhs**  
( Assistant Commissioner, Assistant Commissioner of Commercial Tax Office,  
Circle-I, Mandya

Year	Karnataka Sales Tax Central Sales Tax	Karnataka Entrance Tax	Karnataka Profession Tax	Total
1988-89	65.06	4.47	0.91	70.44
1989-90	95.08	4.26	2.02	101.36
1990-91	56.82	5.25	2.50	64.58
1991-92	71.34	6.07	3.01	82.42
1992-93	98.55	11.32	3.44	113.31
1993-94	103.45	12.30	3.58	119.33
1994-95	109.09	9.68	4.56	123.33
1995-96	102.73	13.57	4.53	120.83
1996-97	130.95	12.06	5.87	148.88
1997-98	131.26	29.49	6.17	166.94
1998-99	180.93	33.99	6.07	220.99
1999-2000	223.30	8.75	6.26	238.33
2000-2001	241.74	7.11	5.99	254.84
2001-2002	268.00	6.57	6.66	281.23

## Stamps and Registration

Bills of exchange, cheques, promissory notes, instruments of debts and insurance policies etc., are covered by the Indian Stamps Act. According to the

Indian Registration Act, certain categories of documents must be compulsorily registered. Appropriate fees are prescribed under the Act for registration of different documents.

Table 9.9 : Details of Commercial Tax Collected Rs. in Lakhs  
(Assistant Commissioner, Assistant Commissioner of Commercial Tax Office,  
Circle-II, Mandya)

Year	Karnataka Sales Tax	Karnataka Entrance Tax	Karnataka Professional Tax	Karnataka Special Tax	Total
2001-02	233.18	6.40	9.38	63.8	252.34
2000-01	178.21	4.21	8.78	61.9	197.39
1999-2000	172.10	2.33	9.67	32.9	193.69
1998-99	189.92	26.19	7.83	23.2	226.26
1997-98	122.96	21.84	7.27	0.61	153.38
1996-97	91.19	6.39	8.13	0.04	106.15
1995-96	87.78	3.49	7.60	0.23	93.10

Table 9.10 : Details of Commercial Tax Collected Rs. in Lakhs  
Commercial Tax Office, Circle-I, Mandya

Year	Karnataka Central Sales Tax	Karnataka Entrance Tax	Karnataka Professional Tax	Karnataka Entertainment Tax	Total
2001-02	322.4	0.70	10.30	21.90	68.44
2000-01	464.7	0.66	10.74	21.27	79.44
1999-2000	442.8	1.47	9.22	18.74	74.04
1998-99	382.2	1.92	11.48	26.00	76.96
1997-98	302.0	1.99	14.20	33.34	80.03
1996-97	263.0	4.17	11.19	22.77	64.97
1995-96	241.2	3.10	10.10	21.02	28.40
1994-95	223.0	2.12	8.10	20.12	22.70

**Table 9.11 : Details of Commercial Tax Collected Rs. in Lakhs  
Commercial Tax Office, Circle-II, Mandya**

Year	Karnataka Sales Tax Central Sales Tax	Karnataka Entrance Tax	Karnataka Professional Tax	Karnataka Entertainment Tax	Total
1987-88	12.23	0.35	5.42	4.01	22.01
1988-89	13.45	0.28	5.36	3.95	23.04
1989-90	14.92	0.42	5.97	4.72	20.03
1990-91	17.29	0.65	6.62	5.51	30.07
1991-92	20.18	0.72	6.12	5.07	32.09
1992-93	22.01	0.52	5.76	4.71	33.04
1993-94	23.42	0.61	6.89	4.14	35.06
1994-95	25.93	0.91	7.15	3.10	37.09
1995-96	28.05	0.52	7.45	3.00	39.02
1996-97	30.02	0.71	8.41	1.92	41.66
1997-98	33.39	0.60	7.18	0.85	42.02
1998-99	27.38	0.70	7.86	4.81	40.75
1999-2000	30.09	1.28	7.86	4.02	43.24
2000-01	33.22	1.57	7.20	8.06	50.05
2001-02	33.08	1.31	7.75	7.07	49.32

**Table 9.12 : Details of Yearwise Professional Tax Collected**

Year	Professional Tax
1986-87	15.97
1987-88	17.02
1988-89	21.61
1989-90	30.32
1990-91	61.74
1991-92	76.66
1992-93	98.85
1993-94	122.58
1994-95	141.11
1995-96	166.49
1996-97	188.82
1997-98	134.89
1998-99	151.19
1999-2000	190.89
2000-01	202.95
2001-02	208.94

Under the Karnataka Stamp Act, fifty five different types of documents are subject to stamp duty. These documents are categorised into two groups. The first group of documents are charged with advalorem duty and the second group's charged with fixed 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 viz. sale, gift, exchange, etc. The documents which create limited interest over properties are charged with bond rate, namely, mortgage without possession, partition deed, security bond etc. The conveyance rate has been revised a couple of times from 1957 to 1979. The bond rate which was untouched till 1962 underwent enhancement by one-third in 1979.

Documents like agreements, affidavits, adoption deeds and articles of association are charged with fixed duty. Apart from the categorisation of the documents based on the rights they create, documents are also categorised as judicial and non-judicial. Stamp duty on judicial documents is regulated under the Karnataka Court Fees and Suits Act, 1958. The instruments falling under the schedule of the Indian Stamps Act have to be written on non-judicial paper.

At present there are 7 sub-registry offices in the district administering the following Acts :

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

At the district level the Special Deputy Commissioner and in his absence the DC acts as the ex-officio district registrar. The Sub-Registrar is entrusted with the work of registration of documents relating to immoveable property in his jurisdiction and collection of registration fees. He is also the registrar of marriages under the various marriage Acts that are in force in the district.

### **Excise**

The Department of Excise began functioning from the year 1967 in the Mandya district. The Karnataka Excise Act, 1965, is in force in all the seven taluks of the district; and, all shops selling arrack, bottled arrack and beer, etc. are licensed under it.

**Table 9.13 : Details of Yearwise Fees Collected**

Year	Collection		Received Cases	Disposal Cases
	Stamp Duty	Registration Fees		
1992-93	6,19,243	-	697	619
1993-94	4,73,509	-	726	492
1994-95	7,10,105	-	640	654
1995-96	10,19,539	-	1,158	597
1996-97	11,03,809	1,81,990	454	975
1997-98	12,23,035	1,99,020	485	936
1998-99	9,96,937	1,58,900	499	533
1999-2000	9,46,33,285	1,83,59,732	510	799
2000-01	9,94,73,304	2,28,37,151	576	385
2001-02	10,33,76,577	2,34,38,576	440	371

**Table 9.14 : Details of Fees Collected from Registered Societies and Institutions**

Year	Registered Societies	Collected Fees	Annual Accounts Files	Collected Fees
1990-91	125	12,500	42	11,800
1991-92	139	13,900	86	16,355
1992-93	206	10,600	57	21,225
1993-94	235	23,500	73	2,935
1994-95	282	28,200	104	39,600
1995-96	374	37,400	95	22,650
1996-97	251	25,100	119	30,850
1997-98	290	29,000	141	36,700
1998-99	399	39,000	14	1,300
1999-2000	421	42,100	185	60,000
2000-01	369	1,40,250	120	50,500
2001-02	377	1,50,250	21	5,320

**Table 9.15 : Details of Fees Collected from Registered Societies and Institutions**

Year	Registered	Fees Collected	
	Trading Institution	Registered Fees	Filing Fees
1990-91	101	10,100	1,075
1991-92	93	9,300	1,735
1992-93	72	7,200	1,355
1993-94	93	9,300	1,325
1994-95	120	12,000	1,450
1995-96	109	10,900	1,400
1996-97	173	17,300	1,975
1997-98	89	8,900	1,300
1998-99	82	8,200	1,500
1999-2000	82	8,200	1,275
2000-01	74	7,400	945
2001-02	1000	10,000	1,125

The Deputy Commissioner of excise, Mandya district, Mandya, and the Superintendent of Excise, Mandya district, Mandya, work under the Deputy Commissioner of the district. Six taluks in the district have circle offices, each of which headed by an Inspector of Excise; but, the Inspector of Excise of the Srirangapattana taluk functions from the Pandavapura circle office. There is a sub-divisional office to prevent unlawful activities which is headed by a Deputy Superintendent of Excise. Some of the Rules implemented by this department are manufacturing of Toddy, Bottled alcohol prouctions and Toddy producery units are functionry under the control Concerned distillaries. Such distilalies are exercising powers to distribute salang Transport allowance and such other allowaces.

Many rules have been formulated under the Excise Act. The Commissioner of Excise, Bangalore, who is the head of this department, is empowered to make or revise rules. The subordinate offices follow these rules in their working. The district-level officers have no powers either to make or modify any rules.

Table 9.16 : Details of Collected Tax under Different Heads from 1987-88 to 2001-02

Details	(Rs. in lakhs)													
	1987-88	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02
Tax on Arrac	0.64	1.09	1.65	1.55	1.53	2.52	2.88	4.80	4.67	4.29	4.66	5.21	6.40	6.00
Rent on Arrac Shops	3.33	5.13	10.44	16.20	14.58	19.68	21.60	21.04	22.42	23.51	24.74	34.03	42.27	40.45
License to Arrac Depots	0.04	0.02	0.04	0.02	0.02	0.01	-	-	-	-	-	-	-	-
Rent on Sendhi Shops	3.28	6.04	1.36	0.31	0.30	0.01	-	-	-	-	0.17	-	-	-
Tax on Beer Collected	0.06	0.07	0.06	0.08	0.09	0.02	0.02	0.02	0.01	-	0.01	-	-	-
License Fees to Distillery Units	0.04	0.04	0.04	0.06	0.14	0.08	0.09	0.22	0.12	0.45	0.35	0.59	0.71	0.60
Fees on License to Foreign Liquors	0.35	0.34	0.38	0.61	0.73	0.65	0.73	1.15	0.94	1.25	1.87	2.59	3.01	3.96
Fees on Local Liquors (IML)	0.24	0.57	0.50	0.36	0.41	0.33	0.10	0.04	0.20	0.42	0.83	1.55	2.57	0.85
Rectified Spirit Fees	0.03	0.03	0.02	0.01	0.09	0.25	1.54	10.90	12.77	2.00	3.62	2.08	4.27	8.35
Denatured Spirit Fees	0.01	0.03	0.01	-	-	0.02	0.03	0.04	0.04	0.04	0.05	0.06	0.14	0.14
Fine and Japthi	0.01	0.04	0.04	0.03	0.03	0.10	0.13	0.88	0.86	1.14	1.04	3.01	2.54	2.71
Service Fees	0.08	0.14	0.09	0.12	0.02	0.07	0.23	0.10	0.08	0.09	0.21	0.20	0.21	0.27
Interest on Tax Amount	0.13	0.22	0.21	0.33	0.27	0.19	0.45	0.48	0.41	0.28	0.23	0.55	0.70	0.92
Permit Fees	-	0.02	0.02	0.03	0.04	0.04	0.03	0.03	0.05	0.12	0.10	0.11	0.14	0.11
Others	-	0.08	0.14	0.08	0.07	-	-	-	-	-	-	0.68	1.66	4.31



### Motor Vehicles Tax

The motor vehicles taxes contribute significantly to the State Exchequer. This tax is levied on all kinds of vehicles such as motor cycle, car, truck, contract carriage, stage carriage, private bus, goods transport vehicle, special category vehicles like water tank mounted fire extinguishing vehicles, etc. The rate of tax varies according to the weight, capacity and horse-power of the vehicles.

Formerly it was called as 'Motor Vehicles Department', but now it is designated as 'Transport Department'. As in other districts, in the Mandya district also a Regional Transport Office is functioning under a Regional Transport Officer with jurisdiction over the entire district. Formerly, Acts like the Indian Motor Vehicles Act, 1939, the Karnataka Motor Vehicles Rules, 1957, and the Karnataka Motor Vehicles Act, 1957, were in force. Presently, the Department of Transport is implementing the following Acts and Rules:

- a) The Motor Vehicles Act, 1988
- b) The Motor Vehicles Rules (Central), 1989
- c) The Karnataka Motor Vehicles Rules, 1989
- d) The Karnataka Motor Vehicles Taxation Act and Rules 1957.

**Table 9.17 : Details of Revenue Collected under  
Above Act and Rules from 1992-93 to 2001-02**

Year	Tax	Fees	Total Revenue Collected
1992-93	2,41,39,578	55,35,465	2,96,75,043
1993-94	2,83,37,616	59,62,353	3,42,99,971
1994-95	3,27,70,632	62,71,128	3,90,41,760
1995-96	4,23,50,379	68,31,622	4,91,82,001
1996-97	4,11,48,380	76,44,265	4,87,92,645
1997-98	5,07,48,527	81,65,542	5,89,14,069
1998-99	5,45,94,967	88,18,871	6,34,13,838
1999-2000	6,18,84,318	124,08,276	7,42,92,584
2000-01	6,22,77,599	1,24,94,002	7,47,71,601
2001-02	7,16,60,136	1,58,41,856	8,75,01,99

**Table 9.18 : Details of Fine Collected under Motor Vehicle Act-1988**

Year	Fine Collected Under Section 68	Fine Collected Under Section 200	Fine Collected From Court Under Section 192	Total Fine Collected
1987-88	1,35,460	-	-	1,35,460
1988-89	4,92,815	-	-	4,92,815
1989-90	2,18,539	-	-	2,18,530
1990-91	3,07,861	-	-	3,07,861
1991-92	2,49,235	63,305	3,270	3,15,810
1992-93	3,63,544	1,86,120	24,385	5,74,049
1993-94	2,92,270	2,46,210	19,600	5,58,080
1994-95	3,99,215	3,71,165	21,780	7,92,160
1995-96	2,12,005	2,15,595	1,29,405	5,57,005
1996-97	1,39,375	3,04,150	1,27,885	5,71,410
1997-98	47,370	5,29,850	1,72,960	7,50,18
1998-99	11,500	6,63,050	1,39,025	8,13,575
1999-2000	-	1,47,705	4,35,510	18,53,215
2000-01	18,500	13,16,647	2,86,185	16,21,332
2001-02	38,000	22,82,160	4,55,840	27,76,000

### The Electricity Duty

On 1, August 1999, the Karnataka Electricity Board (KEB) was re designated as the Karnataka Power Transmission Corporation Ltd. The Mandya Divisional Office has been functioning since 1960. It is headed by a Executive Engineer. In 1993, the Mandya Divisional Office of the KEB was divided into Mandya divisionall and the Pandavapura division. The Pandavapura town is the headquarters of the division of the same name; its jurisdiction extends to the taluks of Pandavapura, Srirangapattana, Krishnarajapete and Nagamangala. The Mandya town headquarterd division has its jurisdiction over the taluks of Mandya, Malavalli and Maddur.

Details, of stations with in the Jurisdiction of the Mandya division are as below:

- 1) Domestic Lighting - 205806, 2) AEH-18470, 3) Commercial Lighting-25041, 4) Bhagyajyothi / Kuteerajyothi-84511, 5) Low Tention.-9916, 6) WW-20157, 7) IP Sets -39840, 8) HT-63, 9) SL-29677 (Total-EX.St.LTS.- 385662).

**Details of schemes**

All the Principal Villages (R.E.C.) in the Mandya division have been electrified. Power connections have been given to irrigation pumps under schemes like Ganga Kalayana, Nooru Bavi (Hundred Wells) and special component programmes. Besides, poor families are provided with power connection under schemes like Bhagya Jyothi and Kuteerajyoti.

**Table 9.19 : Revenue Collected From Division**

1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02
3120.26	3286.18	3231.13	4324.38	6867.45	4123.68	4672.19	4833.90

**Table 9.20 : Consumption Electricity (1960-61 to 1999-2000) in the District**

In Units

Years	Domestic Consumption	Commercial Consumption	Industry Consumption	Street Lights	I.P.Sets	Total
2001-2002	38212090	4128923	28452167	813678	14918200	88132526
2000-2001	35422160	4007500	28012382	802549	14716276	87230242
1999-2000	34422012	3901502	24012566	782366	13112132	76229280
1998-99	32034114	3258316	23131470	639676	8839399	68422942
1997-98	31207789	3611703	22251297	420378	8836422	67627919
1996-97	29391117	3432188	26662978	399962	8272392	6181910
1995-96	27370903	3408881	2892426	320378	5363806	6244384
1990-91	19802402	3301600	24222106	301314	4273404	21900826
1980-81	12841106	3296109	20012412	224243	3962401	43322274
1970-71	10861998	3104112	18812313	110122	2318324	32206929
1960-61	7892888	2528112	12524819	69362	2210362	22789122

**Forest Development Tax**

Forests are regarded as an important national asset and contribute substantially to the State Exchequer. The department started functioning in the Mandya district since 1974. Its jurisdiction extends to the whole district. There are two sub-divisions with headquarters at Nagamangala and Mandya; while Mandya, Madur, Malavalli and Srirangapatana are included in the

latter sub-division, Pandavapura, Nagamangala and Krishnarajapete are included in the former sub-division. The district forest office is headed by a District Conservator of Forests who is in control of all the seven taluks in the district. He is assisted in his work by an assistant conservator of forests; and, at the taluk level the range forest officers are appointed. The District Forest Office administers the following Acts and Rules: The Karnataka Forest Code, 1976; the Karnataka Forest Act, 1963 and Rules, 1969; the Karnataka Forest Manual; the Karnataka Tree Felling Prevention Act, 1976; the Karnataka Wild Life Preservation Act, 1972; the Forest Conservation Act; and, the Karnataka Forest Account Code, 1976, with amendments, 1988.

### **The Central Taxes**

The Central excise duty is levied under provisions of the Central Excise and Sales Act, 1944. Mandya Range Office of the Central Excise was started on 21-12-1973 with jurisdiction over the whole of the Mandya district except the Belagola hobli of Srirangapattana taluk. Its jurisdiction thus extends to the taluks of Mandya, Maddur, Malavalli, Krishnarajapete, Nagamangala, Pandavapura and Srirangapattana (with the exception of Belgola hobli). The Central Excise Tariff Act, 1985, prescribes the different commodities along with the rates leviable. In the Mandya Range the commodities which come under the central excise duty include sugar, molasses, organic chemicals, bulk drugs, ayurvedic drugs, television, power cords and cables, plastics, bines, matches, articles of iron and steel, articles of cement, aerated water, carbon dioxide, ethyl alcohol, printed circuit board, acid, oil, etc. Of these sizable revenue earning commodities are sugar, molasses, organic chemicals, television sets and ayurvedic drugs.

The average annual revenue realized from central excise during the period from 1994-95 to 1996-97 amounted to rupees 21 crores.

The realizations fell to Rs.13.25 crores during 1997-98 and further to Rs.11.25 crores during 1998-99. The closure of some units and the overall economic constraints largely contributed to this fall.

### **Income Tax**

Earlier, Income tax was being levied by the erstwhile Mysore State. This was taken over by the Government of India from the year 1950. The Income Tax office, Mandya, started functioning since 1, May 1970. Earlier to this, the Mandya district was under the control of the Income Tax Officer, Mysore. At present, two officers, assisted by 14 complimentary staff

Table 9.21 : Revenue Accrued Under Various Heads by Forest Department in District

Taluk	Years	09 from Forest Product	Eucalyptus Plantation	02 Firer Wood Chalcol	05 other Miner Forest Product	02 Penalty and Confiscation	05 Revenue Balance Exceeding the duration	Other income
1	2	3	4	5	6	7	8	9
Mandya	1994-95	-	251525-15	52065-00	1100-00	40083-00	368-00	47588-00
	1995-96	-	397803-00	7905-00	1450-00	10923-00	7056-00	79572-00
	1996-97	-	202445-00	2224-00	-	42140-00	628-00	64225-00
	1997-98	2150	38325-00	15985-00	1475-00	50585-00	-	35313-00
Maddur	1994-95	-	-	51940-00	3450-00	3290-00	-	2571-00
	1995-96	-	916-00	39290-00	8000-00	6700-00	244-00	26660-00
	1996-97	3685-00	-	4275-00	5025-00	21500-00	-	15691-00
Malavalli	1997-98	-	-	4430-00	5955-00	31200-00	-	2903-00
	1994-95	-	-	15251-00	2720-00	39772-00	-	220899-20
	1995-96	-	-	81870-00	2700-00	24250-00	-	316929-00
	1996-97	-	28425-00	32960-00	1125-00	27050-00	-	229105-00
Nagamangala	1997-98	-	-	11300-00	4425-00	40500-00	-	168919-00
	1994-95	-	3202-50	10829-00	-	38192-75	-	2628-00
	1995-96	-	605-00	1970-00	900-00	8122-75	-	30546-00
	1996-97	-	251405-00	-	1300-00	21616-00	-	25463-00
1997-98	-	119559-00	3130-00	2050-00	19530-00	-	1356-00	

1	2	3	4	5	6	7	8	9
Pandavapura	1994-95	-	30984-00	19573-00	505-00	11094-00	-	1090-00
	1995-96	-	-	22615-00	460-00	5550-00	-	6078-00
	1996-97	3150-00	163790-00	44720-00	-	33570-00	-	6515-00
Srirangapattana	1997-98	-	33160-00	2530-00	1350-00	19450-00	30-00	2686-00
	1994-95	-	50448-00	16795-00	3300-00	8650-00	-	510-00
	1995-96	-	86730-00	85320-00	2300-00	2000-00	1126-00	13990-00
Krishnarajapete	1996-97	-	32601-00	106250-00	3900-00	2600-00	-	12353-00
	1997-98	800-00	-	-	3600-00	22500-00	-	5705-00
	1994-95	-	2460-00	11328-00	825-00	10082-00	-	5111-00
	1995-96	-	1198-00	3770-00	800-00	3153-00	-	10822-00
	1996-97	-	4630-00	18320-00	1650-00	12138-00	-	8969-00
	1997-98	6871-00	220-00	20541-00	1200-00	10856-00	-	1443-00

members are administering the Income Tax and Wealth Tax Acts in the district. As on 1-1-1999, the total number of Income Tax payers in the district was 13,595 and the total collection for the financial year 1997-98 was Rs.348.80 lakhs.

For the purposes of Income Tax administration, the district has been divided into two wards both of which are functioning from the Mandya city. Besides Income Tax Act, the department also administers the Wealth Tax Act, 1957, and the Gift Tax Act. The following Table gives details of revenue collection in the district under Income Tax, Wealth Tax and Gift Tax for 15 years from 1987-88 to 2001-02.

Since there is no rule that the tax payer should remit their taxes in the district office at Mandya Talukwise Statistics is not given here.

**Table 9.22 : Various Taxes Collected in the District**

Rs.in Lakhs

Financial Year	Income Tax	Wealth Tax	Gift Tax
1987-88	41.84	0.18	0.084
1988-89	77.19	0.20	0.091
1989-90	9.59	0.21	0.098
1990-91	126.53	0.25	0.011
1991-92	126.10	0.29	0.013
1992-93	160.20	0.20	0.016
1993-94	113.57	0.24	0.012
1994-95	177.89	0.18	0.014
1995-96	315.53	0.38	0.019
1996-97	368.49	0.11	0.020
1997-98	348.40	0.38	0.025
1998-99	300.00	-	-
1999-2000	409.00	-	-
2000-01	800	-	-
2001-02	900	-	-

**District Commissioner of Mandya District Since 1939**

SL. No.	Name of the Deputy Commissioner Sri / Srimathi	Duration	
		From	To
1	2	3	4
1.	B.S.Raghavendrarao I.A.S.	1-7-1939	23-10-1940
2.	C.M.Ranjod singh I.A.S.	24-10-1940	16-8-1942
3.	Mir Sapdar Ahmed I.A.S.	17-8-1942	26-9-1945
4.	K.Thipparudraiah I.A.S.,	27-9-1945	9-9-1946
5.	K.Mohammad Ahmed I.A.S.	10-9-1946	9-1-1949
6.	K.P.Ramanathaiah I.A.S.	10-1-1949	11-1-1951
7.	C.Narasimhamoorthy I.A.S.	12-1-1951	7-3-1952
8.	G.V.K.Rao I.A.S.	8-3-1952	15-5-1952
9.	B.Beerappa I.A.S.	16-5-1952	2-6-1954
10.	D.J.Balaraj I.A.S.	7-6-1954	8-8-1956
11.	Mohammad Rahmat Ulla I.A.S.	16-8-1956	4-11-1957
12.	B.S.Sreekantaiah I.A.S.	6-11-1957	13-5-1959
13.	V.Hanumanthappa I.A.S.,	21-5-1959	29-6-1961
14.	Mani Narayana Swami I.A.S.	29-6-1961	23-6-1962
15.	K.Lakshmanarao I.A.S.	6-7-1962	16-8-1965
16.	S.Nanjundaiah I.A.S.	16-8-1965	1-5-1968
17.	T.R.Sateesh Chandran I.A.S.	29-7-1968	13-3-1969
18.	V.S.Bhat I.A.S.	26-2-1969	7-12-1970
19.	K.Lakshmanrao I.A.S.	20-1-1971	18-3-1971
20.	J.C.Lin I.A.S.	25-3-1971	5-4-1971
21.	P.P.Prabhu I.A.S.	15-6-1972	27-8-1973
22.	K.K.Mishra I.A.S.	6-10-1973	3-3-1974
23.	S.R.Vijaya I.A.S.	4-3-1974	13-9-1977
24.	Chiranjeevi Singh I.A.S.	10-10-1977	9-4-1978



1	2	3	4
25.	H.Basavaiah I.A.S.	10-4-1978	21-4-1980
26.	C.K.Neelakantharaj I.A.S.	21-4-1980	24-11-1981
27.	Narasingharao Madharkal I.A.S.	30-11-1981	5-10-1982
28.	S.M.Acharya I.A.S.,	6-10-1982	4-7-1983
29.	A.R.Chandrahaasa Guptha I.A.S.	4-7-1983	15-5-1985
30.	I.Devendran I.A.S.	23-5-1985	28-5-1986
31.	J.Raju Premkumar I.A.S.	29-5-1986	27-9-1986
32.	G.K.Sangameshwar I.A.S.	15-10-1986	15-7-1987
33.	P.Vijayan I.A.S.	20-7-1987	23-3-1988
34.	S.M.Jamdar I.A.S.	24-3-1988	20-7-1989
35.	M.N.Vidhyashankar I.A.S.	20-7-1989	14-5-1990
36.	J.D.Sheelam I.A.S.	17-5-1990	5-6-1992
37.	A.Y.Nayaz Ahmed I.A.S.	5-6-1992	28-4-1993
38.	Veerabhadraachaari I.A.S.	29-4-1993	30-5-1995
39.	K.H.Gopala Krishne Gowda I.A.S.	1-6-1995	1-7-1998
40.	Sanjeev Kumar I.A.S.	16-7-1998	11-3-2000
41.	L.K.Atheek I.A.S.	11-3-2000	22-6-2002
42.	B.P.Kaniram I.A.S.	24-6-2002	25-08-2003
43.	Rajkamal I.A.S.	25-08-2003	10-07-2004
44.	H.R. Mahadev K.A.S. I/c	10-07-2004	04-08-2004
45.	C.N. Seetharam I.A.S.	05-08-2004	04-07-2005
46.	M.S. Ravishankar I.A.S.	04-07-2005	06-05-2006
47.	H.R. Jagadeesh K.A.S. I/c	07-05-2006	26-05-2006
48.	J. Ravishankar I.A.S.	26-05-2006	07-04-2007
49.	D. Mallu K.A.S. I/c	07-04-2007	22-05-2007
50.	N. Manjunath Prasad I.A.S.	23-05-2007	16-07-2008
51.	Chakravarthi Mohan I.A.S.	16-07-2008	31-12-2008
52.	Puttamadaiah K.A.S. I/c	01-01-2009	15-01-2009
53.	M. Maheshwara Rao	15-01-2009	till date

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